BLUE-BOOK

FOR THE

COLONY

OF THE

CAPE OF GOOD HOPE.

1876.

VOLUME II.

FINANCIAL STATEMENTS FOR HALF-YEAR 1ST JANUARY TO 30TH JUNE, 1876.

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VOLUME II.

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CAPE OF GOOD HOPE.

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL TO ACCOMPANY THE STATEMENTS OF REVENUE AND EXPENDITURE AND APPROPRIATION ACCOUNTS FOR THE HALF-YEAR FROM JANUARY TO JUNE, 1876.

Control and Audit Office,
Cape Town, 21st May, 1877.

To the Honourable the
Colonial Secretary.

SIR,—The Statements and Accounts which accompany this Report differ most materially from those embraced in any preceding Auditor's Statement, but as they belong to a transition period they are not by any means to be regarded as models for future guidance, inasmuch as considerable differences will be found to exist between the present and future statements.

References to paragraphs of Report of Controller and Auditor-General for the year 1875. Pars. 24 and 25, 1875.

2. The Statement of Revenue and the comparative Statement of Revenue for the first six months of the years 1875, 1876, do not differ materially in form from those hitherto given, but obviously as no Estimates of Revenue for the first six months of 1876 was made, no comparative Statement of Estimated and Actual Revenue can be prepared.

3. But while no fundamental change will be found in the Statements of Revenue, it is far otherwise with the Statements of Expenditure, and a little consideration will show that no comparative Statement of any value could be prepared.

4. The Statement of Expenditure is divided into three parts :—

(a). Expenditure belonging to 1875, *or to any previous financial year, brought to charge in the financial period from January to June,* 1876.

(b). Expenditure chargeable to Votes for the same financial period from January to June, 1876.

(c). Expenditure on Public Works for the same period, covered by special Acts of Parliament.

5. These three parts require separate discussion.

6. *(a). Expenditure belonging to* 1875, *or to any previous financial year brought to charge in the financial period, January to June,* 1876.

For four reasons mentioned in paragraphs 28, 30, 31, and 39 of my Report for 1875, and sufficiently explained in paragraphs 15 to 20 and 25 to 40 of that Report, this amount is very large ; the next annual statement will also contain a very considerable amount brought to charge in the current financial year, and I am not at present prepared to say when such an item will ultimately disappear from the annual accounts.

Pars. 28, 30, 31, 39, 1875. Pars. 15 to 20, 25 to 40, 1875.

7. The first two reasons referred to in the preceding paragraph no longer exist, the third and fourth reasons, viz., the existence of large amounts of

NOTE.—The Appropriation Accounts are given in full in G. 31—'77.

authorized advances and of advances, have at this date become of comparatively minor importance.

AUTHORIZED ADVANCES.

Par. 32, 1875.

8. As intimated in paragraph 32 of my Report for 1875, authorized advances will, in a year or two at the latest, cease to figure in the public accounts.

On the 31st of December, 1875, the authorized advances then outstanding amounted to £269,508 8s. 2d.; in January, 1876, no great reduction was effected except at East London, new amounts added having to a large extent counterbalanced the reductions effected; and on 30th June, 1876, although the total amount was still very large, amounting to £161,050 13s. 7d., it will be seen from the Statement of Balances that in fifteen divisions of the Colony such advances had altogether disappeared.

9. On the 30th April, 1877, such advances exist only in the Treasury and in nine divisions of the Colony, and the total amount in the nine divisions referred to has been reduced to £14,198 4s. 6d.

Pars. 37 and 38, 1875.

10. It is, however, this latter amount that will, as may be gathered from paragraphs 37 and 38 of my Report for 1875, give most trouble, and it is my intention, as soon as the pressure of more important matters will admit of my doing so, to devote more of my personal attention than I have lately been able to give to their adjustment in some way or other.

11. To those at Port Elizabeth I have already devoted much personal attention, as being not merely the largest in amount, but also the most complex and intricate of all, with the result that the amount of £123,470 16s. 8d. on the 31st December, 1875, has on 30th April, 1877, been reduced to £5,444 9s. 11d. The especial difficulty at Port Elizabeth arises from the following facts:—(1). That up to the 1st August, 1873, Mr. Bisset represented the Chief Inspector of Public Works, who had then charge of Railways, the Harbour Works, and other Public Works. (2). That up to the 31st December, 1874, he represented the Railway Engineer as respects Railways, and the Chief Inspector as respects the Harbour Works; and (3) that while Mr. Bisset's statements were very full and complete, it was extremely difficult to reconcile the totals in these with the balances outstanding in the returns of the Civil Commissioner, owing to the fact that cash paid in by Mr. Bisset and audited vouchers had been applied by the Civil Commissioner to extinguish an equal amount of authorized advances, or to increase the balances of his Supplementary Cash Account, but the proper advances had not always been reduced, those chargeable, say to the Railway Engineer, had occasionally been reduced instead of those chargeable to the Chief Inspector. It was thus not till 12th July, 1876, that I had so far completed my examination and analysis of the voluminous returns submitted; but at that time I did not venture to do more than request the immediate adjustment by the Railway Engineer of a sum of £101,135 17s. 1d., of £8,330 17s. 7d. by the Chief Resident Engineer, and of several sums chargeable to the Chief Inspector. In August the Chief Resident Engineer settled the above claim, while the Railway Engineer settled for a sum of £101,084 5s. 9d., claiming on certain grounds a deduction of £51 11s. 4d. On completing my examination and analysis of the supplementary cash account, and of certain other returns of the Civil Commissioner, I was in a position to admit £37 0s. 5d. of the above claim, leaving a small amount of £14 10s. 11d. unexplained; but before arriving at any final conclusions on the subject, I submitted the returns on 6th September, 1876, together with my analysis and provisional conclusions, through the Commissioner of Crown Lands and Public Works, to the officers concerned for their scrutiny. Owing, however, to the immense pressure of current work in the Railway and Public Works Departments, I have hitherto failed in obtaining the results of their criticism. I have no doubt, however, but that the difference of £14 10s. 11d., trifling as compared with the sums involved, will obtain a satisfactory explanation.

ADVANCES.

12. Advances to the Railway and Chief Resident Engineers, outstanding on 31st December, 1875, have been very largely reduced in the six months from January to June, 1876, and have subsequently been almost entirely extinguished, but I have been as yet unable to effect a final settlement. To enable me to do this I called upon these officers (with the exception of the Chief Resident Engineer, East London, who, as intimated in paragraph 12 of my Report for 1875, has always rendered monthly cash accounts to this office), to submit accounts current showing their liabilities to 31st December, 1875, and the amounts for which they had obtained a discharge, but the *Chief Resident Engineer at Port Elizabeth and the Chief Inspector of Public Works have as yet for various reasons been unable fully to meet my requirements. Par. 12, 1875

13. The account of this character which, as mentioned in paragraph 33 of my Report for 1875, I had received from the Railway Engineer was carefully examined by myself personally and returned amended on the 12th July, 1876, and as, naturally enough, considering the time at which it was prepared, it showed a large balance of £82,481 8s. 5d. (according to the account as audited) to the debit of the Railway Engineer, I in returning it requested a further account to be submitted as speedily as possible, showing the manner in which discharge was claimed from the above balance. It was not, however, till the 7th of April, 1877, that I obtained a response to my letter of 12th July, 1876, and finding on examination that some further information appeared to be necessary before I could properly audit this account, such information was promptly rendered on the 24th ult.; unfortunately, however, I have since that date been too closely engaged with the accounts of the first half of 1876 to be able to take the matter up. Par. 33, 1875.

The account now submitted shows a balance of £5,141 7s. 6d. to the debit of the Railway Engineer, it has consequently yet to be followed by a closing account showing the disposal of this balance, for which closing account I am informed the materials are all ready.

14. A great part of the time of an experienced officer of my department has been devoted for more than a year to making a complete list of advances outstanding on the 31st December, 1875, with a view to their adjustment. This list is now in an advanced state of preparation and steps have already been taken for the recovery of many of them. It should be mentioned that some of these advances are of very old standing, such as:

1859.—Equipment of Recruits	£2,000	0	0
1862.—Divisional Council, George	500	0	0
1863.—Divisional Council, Albany	800	0	0
1863.—Divisional Council, George	500	0	0

and so forth.

It was the practice of the Audit Office every year to submit annual lists of outstanding advances to the Colonial Office, but owing to the pressure of work this course was discontinued in 1870.

15. *(b) Expenditure chargeable to Votes for the same financial period January to June*, 1876.

The details of these are found in the Appropriation Accounts in which I have endeavoured to give as much information as seemed necessary.

16. In some of these Reports I refer to certain principles by which I have been guided in determining whether or not certain expenditures have or have not been provided for. The Estimates of Expenditure for the first six months of 1876 are unusually meagre; similar Estimates have never before been and probably will never again in future be acted upon.

NOTE.—An Account Current from the Chief Resident Engineer, Port Elizabeth, has since reached me (on 29th ult).—1st June, 1877.—C. A. S.

17. It has up to 1875 always been the custom after passing the Estimates for the current year to prepare an Appropriation Act for the first six months of the following year based on the Estimates for the year, to enable the Government to carry on the business of the country until the Estimates for the following year have been passed, and then in the Appropriation Act for the whole year the Act of the previous session for the first six months was repealed, as superseded and rendered unnecessary by the detailed Estimates for the whole year, or as the preamble states "in order to avoid confusion."

18. In order to effect the transition from the old financial year, viz., from January to December, to the new one, viz., from 1st July to 30th June, under the 9th section of the Audit Act, 1875, the Government made no other provision for the first six months of 1876 than the usual one for six months based on the Estimates of 1875. This is given in Act No. 29 of 1875.

19. This Act like other Appropriation Acts is in itself very meagre, and unlike all Appropriation Acts for a whole year (which are supported by a lengthy schedule of details), its schedule is almost as meagre as the body of the Act itself.

20. Now the Government contends that in the absence of details it was at liberty to spend the sums appropriated entirely at its discretion on any services whether new or not which could fairly be covered by the general words in the Act or in the Schedule. Thus a sum having been provided under the vague title of "Miscellaneous Services," it was contended that any expenditure which Government might think fit to order would be covered by this item if only it could fairly be described as a "Miscellaneous Service." Again a sum having been provided for Works and Buildings it was contended that the Government might spend the sum voted entirely at its discretion on any new Works or any new Buildings whether Parliament had ever sanctioned any such Works or Buildings. The views thus expressed I believe fairly represent the contention of the Government, although they are not so categorically expressed in the annexed extracts from correspondence which has taken place on the subject—*vide* Annexures A and B. In order clearly to apprehend the bearing on this question of the correspondence given in Annexure B, it must be mentioned that that correspondence is based on an understanding that, of the Ministers, the Premier alone can convey the authority of the Government for the payment of any unauthorized expenditure, so that when it is held that another Minister possesses the necessary authority it is implied that the expenditure is not unauthorized. I annex the opinion of the Hon. the Attorney-General on this question. *Vide* Annexure C.

21. It is deduced from the above views (*vide* Appropriation Account of Vote No. 23) that the expenses connected with the visit of President Brand to Cape Town are fairly chargeable to the Vote for Miscellaneous Services, and it also logically follows from them that if the Government had seen fit during the first six months of 1876 to spend the Vote 57 "Works and Buildings," say on official residences for Ministers, the expenditure would be properly covered by the Vote, and thus Parliament if it disapproved would have no other redress save that of dismissing the Ministers.

22. According to my views, which I shall now proceed to explain, had any such expenditure been incurred it would have been unprovided for, and Parliament would have been able not merely to dismiss the Ministers but also to surcharge them personally, if it thought proper to do so.

23. The fundamental point of my position is that in the Estimates of Expenditure the same minuteness of description and precision of language found in ordinary Acts of Parliament cannot be expected; vague general expressions are used which are to be interpreted in accordance with recognized precedents and tradition. Were it otherwise I believe the Estimates would be so overburdened with verbiage as to be unmanageable, and the hands of Government would be fettered to the serious detriment of the public service.

24. Whether or not I am correct in this belief, it is unquestionable that in practice certain recognized rules of interpretation must be followed, and a clear

illustration of this will be found in the fact that in the Appropriation Act for the first half of 1876, the word "Convicts" is not anywhere mentioned. It is, however, unreasonable to suppose that expenditure on Convicts is not provided for, and it will be found by reference to the Estimates of 1875 that it is provided for under Roads and Bridges. Now although the Expenditure on Convicts employed on Roads and Bridges might perhaps be charged to Roads and Bridges without any rule of interpretation such as I have referred to, it is evident that without such rules the Expenditure on Convicts employed on Harbours, as most of them are, must have been deemed to have been unprovided for.

25. Applying this general principle to the Appropriation Act for the first six months of 1876, although there are no details on record outside the Act on which the precise sum provided for by that Act is arrived at, I hold that I am bound to interpret such information as it contains in the light of well-known Parliamentary rules.

26. Now it is well known that the Appropriation Act for the first six months of a year is framed from the detailed Estimates of the preceding year as follows :—Firstly. Items marked with a double asterisk are struck out on the ground that such expenditure will not be required in the following year. Secondly. Other items for which, from the nature of the case it is obvious that no further provision is necessary, are also struck out. Thirdly. No new item whatever is introduced save by express and formal Parliamentary sanction. The Estimates having been thus reduced the remaining items are divided by two, and the *exact* half is provided for in the Appropriation Account for the next six months.

27. In view of the recognized jealousy of Parliament to any new Expenditure being incurred without its sanction of the extremely formal character of the proceedings in passing the Appropriation Act for the first six months of a year, and of the exactness with which the division by two is effected, I maintain that such an Act is not to be regarded as placing round lump sums at the service of the Government to be spent on any items which can fairly be covered by the general description given in the Act, but as if accompanied by such an instruction as the following :—"Knowing that we are not likely to meet again until at least several months of the following year have expired, we have provided you with funds wherewith in the meantime to carry on the Government of the Colony, but looking at the way in which we have arrived at the exact amounts, you will understand that you are not authorized to incur any new kind of expenditure or commence any new works without our express sanction."

28. The correctness of the above views is illustrated by Act No. 33 of 1864, being the Appropriation Act for the first six months of 1865. It appears that to enable the Government to establish the Eastern Districts Court, to take a census of the Colony in the first half of 1865, &c., the message to the House of the 7th July, 1864, transmitting an Appropriation Bill for the first six months of 1865 called special attention to certain additions introduced into the Bill, and on the recommendations of this message certain items expressly called *new charges*, as opposed to the items in the first column called *existing charges*, were passed in Schedule A to the above Act, and the minute detail in which trifling increases of £30 per annum to Post Office clerks and sorters forming part of the *new charges* are given in Schedule B to the above Act, and the fact that the *existing charges* were obtained from the Estimates of 1864 in the manner described in paragraph 23, conclusively prove that if these *new charges* had been incurred from the 1st of January, 1865, without having been specially provided for in the manner above described they would have been unauthorized expenditures.

29. With regard to those expenditures during the first six months of 1876 deemed by me in the Appropriation Accounts to be unprovided for, I satisfied myself in every case, that, though not possessed of all the details on which the Appropriation Act was based, the services in question were not provided for.

30. While I have thus, I believe correctly, enunciated the principles on which

the Appropriation Acts for the first six months of a year were based the principle should not be pressed too far. The jealousy of Parliament to which I have referred in paragraph 24 extends only to items which are of importance either in principle or in amount; it extends, for example, to large works, which if undertaken without express sanction, must be deemed to be unauthorized, but not, for example, to such matters as repairs to buildings and such like. In 1875 the Treasury, say, requires new windows, and in the first half of 1876 it requires none, but the Surveyor-General, say, requires a new door; it is not for a moment contended that the latter should be regarded as unauthorized.

31. *(c) Expenditure on Public Works under the Authority of special Acts of Parliament.*

In respect of the period from January to June, 1876, these Acts are the Railway Acts No. 13 of 1873, and 19 of 1874, the East London Harbour Works Loan Act, and the Orange River Bridges Act.

32. More or less expenditure had taken place on all these Acts prior to the 1st January, 1876; it consequently became necessary in respect of all of these to ascertain the balances unspent, and, therefore, available for expenditure without the necessity of an application to Parliament.

33. Owing to the way in which accounts were posted in this office under the old system, and to large transfers of stores of which the Auditor was not advised this has proved an exceedingly troublesome investigation, and as respects the railways I shall not be able to finish it until I shall have received and examined the closing arrear account of the Railway Engineer, and an account current from the Chief Resident Engineer for Port Elizabeth for the whole year of 1875.

34. I had no great difficulty in agreeing with the Public Works Department respecting expenditure under the Orange River Bridges Act, and the difficulties as regards expenditure under the East London Harbour Works Act are nearly overcome. I have also found no difficulty as regards that part of the previous expenditure on the East London and Queen's Town Railway which occurred after Mr. Schmid became Chief Resident Engineer.

35. In the meantime I have provisionally accepted the balances given by the Engineers, and before it is necessary to frame an Appropriation Account for any line, I shall, I feel confident, have ascertained the correct balances.

36. While authorised advances will no longer be created, it has been impossible entirely to get rid of advances. They are, however, discouraged, and with a little more discouragement their number and amount might be considerably reduced without injury to the public service.

37. The other items in the account current for the six months need no special comment.

38. The advantages of the new system of Audit especially as a system of Parliamentary control are becoming more and more apparent as public accountants are acquiring a knowledge of their duties. This is shown by nothing more clearly than by comparing the ease and rapidity with which I have been able to report on the Appropriation Accounts when compared with the enormous labour involved in agreeing with a department respecting the expenditure prior to 1st January, 1876, on any service.

39. Although the construction of lines of Telegraph is not provided for under special Acts of Parliament, still in order to be able to report on Votes 67 and 67½ I deemed it necessary to investigate the whole cost of Telegraph construction up to the 30th June, 1876. I found that on the one hand the capital account submitted by the Department in its Annual Report, No. IV., Telegraphs, G. 15—'76 was inaccurate owing to the imperfect information which had been furnished to the Department chiefly as regards expenditure by the Crown Agents, while on the other hand without the hearty co-operation of the Department I could not have succeeded in checking and correcting the account. The result, though it has entailed much labour, is very satisfactory, as I am now in a position

to certify to the correctness of the amended capital account to 31st December, 1875, and to a capital account framed up to 30th June, 1876.

40. The new system was launched under circumstances by no means favourable to success.

41. In the first place another great change with which it had no connection was simultaneously introduced, that of lodging as far as practicable all public moneys in the Standard Bank, and the blunders which even to this day are made by public accountants through misunderstanding the effects of this change are commonly attributed to the new system of Audit.

42. In the second place the entire staff of the Treasury had been recently changed, and the new staff were scarcely equal to the task of keeping accounts of any complexity even under the new system or of unravelling the accounts of the old. This misfortune had a most important bearing on the working of the new system, for especially with the new banking system, confusion in the Treasury accounts simply entails utter collapse. After the appointment of the present Assistant Treasurer-General and of a new staff, matters began to improve, but the new staff laboured under the very serious disadvantages of being inexperienced in their new duties and of having to unravel the confusion which they found. Their task has involved immense labour, but I have reason to believe that ere long their work will be correct, and up to date.

43. These difficulties of the Treasury have in many ways greatly added to the labour in my office, and have prevented the accounts of the six months, January to June, 1876, from having been closed long ago. I am confident, however, that similar delays will not again occur.

44. As might have been expected the mistakes of Civil Commissioners and other Accountants were at first very numerous, and naturally every allowance had to be made for them. Most of them, however, have now made themselves sufficiently acquainted with their duties, so that not a few of the mistakes which now occur are caused by want of sufficient care. It may probably become necessary to encourage carefulness by publishing in my annual report a list of public accountants with the percentage of their financial transactions which required to be queried.

45. While as a rule the public accountants of the Colony have seemed anxious to meet the requirements of the new system, indications were not wanting on the part of some of passive resistance, but as the Government steadily discouraged any such attitude, it was not found necessary to have recourse to strong measures by the exercise of the powers conferred on the Auditor by the Audit Act.

46. The dates at which the Appropriation Accounts have been submitted afford some guide to the manner in which accounts have been rendered by the several "Accounting Officers." These dates, however, are not in themselves a sufficient guide, seeing that some accounts are far simpler than others. Those, for example, of my own office, of the Registrar of Deeds, of the High Sheriff, of the Head Offices of the Railway Engineer Construction Branch, &c., are exceedingly simple, those of the Legislative Council, House of Assembly, and others are scarcely less so, others involving payments all over the Colony are more troublesome, while those of the Chief Inspector of Public Works are the most troublesome of all. While most of the accounts of "Accounting Officers" have been very satisfactory, those of the Surveyor-General, the Superintendent-General of Education, and Telegraph Manager, deserve special mention in respect of their accuracy and of their having been so promptly rendered.

47. At the date of my last report considerable progress had been made in overtaking arrear work; I am glad to be able to report that the amount of such arrears is now comparatively small.

48. The accounts of the Crown Agents which had not been audited since 1869 have now all been audited up to date, the records of the payment of interest on debentures which had not been written up in some cases for ten, eleven, thirteen, and even fifteen years, have now been written up to date;

great progress has been made in overtaking other arrears, and I have at last been able to spare an officer to commence the examination of the accounts of Divisional Councils.

TREASURY DEFICIENCY.

49. Although I have not yet been able, for reasons hereinafter set forth, to complete the examination of the Accounts and Vouchers of the Treasury Commission, it is more than probable that the Parliament will wish to obtain similar information corrected up to date to that asked for by you on the 19th of May, 1876, submitted by me in my reply dated 22nd May, 1876, and laid on the Table of the House of Assembly on the following day. *Vide* A. 15—'76.

I have therefore annexed a copy of the Treasury deficiency account kept by me as it now stands (*vide* Annexure I) and shall offer a few comments on the chief items in the account now submitted, and on the several items of the balance sheet prepared by the Commission. *Vide* Report of Commission, pages 48 and 49.

50. This account shows on the debit side all sums for which it has been ascertained, since the closing of the Treasury Commission, that the Treasury is entitled to take credit, arising, whether from assets subsequently discovered, or from errors in the accounts framed or accepted by the Treasury Commission; and, on the credit side, the deficiency as ascertained by the Commission, and all errors discovered since the close of the Commission, by which the debit side of the account, as framed by it, should have been greater, or the credit side less.

51. Although at first sight from the number and magnitude of the corrections it might be supposed that the work of the Commission was generally unreliable, this is very far indeed from being the case, the principal errors have with scarcely an exception been either in accounts which the Commission did not examine or were clerical errors in addition, the result of haste and such as could not fail to be detected in checking the account. I consider that looking at the time in which the work was done and the materials from which it was compiled, it reflects very great credit on the accountants engaged.

52. *Balance to the credit of the General Revenue.* While many of the items affect the General Revenue, almost the only one which shows an oversight on the part of the Audit Office is an error of £45 0s. 10d. which I accidentally discovered in March last, while checking the Railway Expenditure of the Chief Inspector of Public Works with a view to ascertain the balances mentioned in paragraph 32. An explanation of the nature of the item will be found in my letter to the Treasurer, dated 27th March, 1877. *Vide* Annexure D.

53. The items £15,000 on the debit and £200 on the credit side have already been explained in pages 4 and 23 of the supplement to the Report of the Commission, G. 3—'75 (third session).

54. The items £1,275 on the debit side and £4,264 5s. on the credit are explained in my letter to the Colonial Secretary, dated 23rd November, 1875. *Vide* Annexure E.

TEMPORARY DEPOSITS.

55. With respect to accounts:—

No. 5.	Immigration Deposits	£1,083	16	9
„ 6.	Deposits under Mercantile Marine Act	15	11	3
„ 7.	Paymaster-General of Levies	2	15	2¼
„ 8.	Unclaimed Prize Money	21	6	3

no transactions appear to have taken place for from ten to twenty years. Although the vouchers are not quite complete, I believe the balances to be correct, and I see no reason why these accounts should any longer exist.

56. With respect to accounts:—

No. 2.	Insolvent and Law Account	£2,525	10	1
„ 4.	Simon's Town Wharfage	385	6	2
„ 9.	Surveyor-General's Deposits	459	6	7¾

No. 11.	Postmaster-General	£531 18 10
„ 13.	British Money-Orders	35,550 0 8
„ 14.	St. Helena Money-Orders	153 14 11
„ 15.	Natal Money-Orders	173 3 5
„ 18.	Land Sales Act 5 of 1870	69,648 7 8
„ 21.	Railway Working Department	2,991 18 3

all were correct save that (1) in account No. 2. I have not as yet been able to satisfy myself of the correctness of one or two petty items, (2) an amount of £15 10s. 4d. belonging to No. 14 found its way into No. 15, and (3) some items in account No. 18 were wrongly described as Land Sales instead of being called Remittances, &c.

57. With respect to accounts:—

No. 17.	Account under Act 24 of 1869, Balance overdrawn	£13,355 11 11
„ 22.	Railway Engineer, Balance overdrawn	2,955 2 7

the former contained an error of £1 10s. the latter one of £1.

58. In account No. 19. Griqualand West £6,671 9 4
I detected an omission of £2 12s. 6d., but as the vouchers were incomplete I could not then and have not yet been put in a position to pass the account.

59. The account No. 1. Guardians' Fund £54,251 8 11
had been prepared in a manner highly creditable to the Commission. The course adopted by me and the results of my examination from 1854 are sufficiently explained in my letter to the Colonial Secretary No. 157 of the 2nd September, 1876. *Vide* Annexure F. I have not deemed it necessary to append the detailed lists of items, most of which are exceedingly petty, on which my conclusions were based.

60. The account No. 3. Table Bay Harbour Commission £66,506 12 4
has also been most creditably prepared. In order to check it I examined all the revenue books of the Commission, their annual statements to Parliament and special accounts framed by the Secretary under my directions for the purpose of enabling me to effect a comparison. The accounts of the Harbour Board contained three errors of no great amount as respects the receipts and payments of the Crown Agents. The account of the Commission contained one very large but excusable error of £5,000 which is sufficiently explained in my letter to the Treasurer-General, dated 21st January, 1876. *Vide* Annexure G.

This account affords an excellent illustration of the importance of requiring a periodical agreement between officers in charge of deposit accounts and the Treasury respecting the amounts of the available and Treasury balances to the credit of their accounts, on which I insisted in the 47th and 49th paragraphs of my Report for 1875; for the corrected balance to the credit of the Harbour Board account according to their own books differed from that shown in the Treasury Pass Book on 15th May, 1875, by no less a sum than £33,851 6s. 10s. The difference is now very trifling. Paras. 47 and 49, 1875.

61. The account No. 10. Civil Commissioner of the Cape.. £16 17 3
contained a single mistake—an item of £10 10s. on the debit side having been accidentally omitted. The correctness of the account as now amended and continued up to date is best shown by mentioning that the balance to the credit of the account is now £6 4s., and that this amount exactly represents three old cheques respecting which no proof of payment can be obtained. The amounts £25 and £9 of the cheques signed Cloete, Bros. & Co. referred to in page 52 of the Report of the Treasury Commission have been refunded and the amount of two duplicate cheques £11 6s. 8d. which as well as the originals appear to have been cashed, has been refunded by the Civil Commissioner.

62. The account No. 12. British Postage £13,018 17 8
contained a very natural but considerable error of £326 7s. 3d.

63. The Account No. 20, Chief Inspector of Public Works, £581 1 8
should have been—Balance overdrawn 410 12 7
owing to some trifling discrepancies amounting to 5s. 9d., and to an error in addition of £1,000.

64. The only remaining Deposit Account is No. 16, Surveying Deposits Act 2 of 1860, £529 18s. 11d. This account is not altogether correct, but I believe no serious error exists. A very large number, however, of receipts and payments belonging to it, which entailed credit or debit entries in the Public Revenue Account of the Treasury, and ought to have entailed corresponding debit and credit entries in this Deposit Account, if one had been kept, had simply been put on one side, but before commencing my examination, these entries were made and the account carried on up to the end of 1875.

After carefully examining the vouchers in support of the several entries my next task was to ascertain by reference to the cash accounts of the Treasury from 1863, whether or not every country receipt and payment duly figured, as all such ought to figure, in the cash accounts of the Treasury.

The accounts kept by the Surveyor-General being ledger accounts for each farm showing payments chargeable to each such farm, while the vouchers showed payments to individuals each of which might be chargeable to a number of farms, it was absolutely necessary (in view especially of the disregard in dates to which Paras. 47 and 48, 1875. I alluded in paragraphs 47 and 48 of my Report for 1875) before proceeding to the next step, that the General Treasury Account should be split up into Divisional Accounts, each of which should embrace only the transactions within one Division. This work was satisfactorily done by Mr. Spencer Todd, and while engaged in this he discovered the clerical errors in addition, which have caused the introduction of an item £99 19s. into the Deficiency Account. It was further necessary that Divisional Accounts should be framed by the Surveyor-General. As soon as each of these was prepared it was sent to me for comparison with the Treasury Account, and I at once took steps for the adjustment of the few discrepancies which were found. In this manner thirty-eight out of forty accounts have been examined by me, leaving only two Divisions to be dealt with. For some months past the proper officers in the Surveyor-General's Department have been too busy to admit of their completing the work. When once all the discrepancies have been adjusted this very troublesome account will be very easily kept.

65. Looking now to the credit side of the balance-sheet, I, could not of course, check the bank-notes or specie, but with the exception of a small part of the Authorized Advances still outstanding I have checked all the other items. The only error worthy of special mention is one of £4,500 in a supposed asset of £67,000 said to have been lodged in the Cape of Good Hope Bank. While the money in the Bank was about £67,000, only £62,500 represented capital, the rest being accumulated interest which had never been brought to account.

66. In my lettter No. 83 of 22nd May, 1876, printed in A. 15—'76, I pointed out that there seemed to be on 31st December, 1875, £2,228 9s. 6d. more in the Treasury than could be accounted for, and that the Assistant Treasurer could offer no explanation of this large virtual surplus. Owing to omissions and errors subsequently discovered (either by myself or by the Treasury) to have existed in the accounts submitted for the period up to the 31st December, 1875, the above virtual supplus of £2,228 9s. 6d. has been converted into a further deficiency of £1,571 9s. 6d., that is to say, between the 15th May and 31st December, 1875, the deficiency appears to have increased by £1,571 9s. 6d. This serious state of things was as soon as it was definitely ascertained communicated by me to the Honourable Colonial Secretary in my letter No. 44, dated 15th March last, to which I beg to refer for further particulars. *Vide* Annexure H. At present I can do no more than intimate, that either through neglect to take credit for vouchers, or for some more unsatisfactory reason, such a discrepancy has been created sometime between 15th May and 31st December. When the present pressure is over, the Treasury intends to strike balances on all the accounts at intermediate dates, say at the end of each month, as is now done, and thus ascertain exactly when this deficiency occurred. Seeing that since 15th May, 1875, a more or less satisfactory record of Authorized Advances was kept, and that the daily cash was known, it will be possible, I believe, thus to ascertain the

month, if not the exact dates. It is to be hoped it will also be possible to ascertain the cause of this further apparent deficiency ; anyhow, if the dates be ascertained the particular officers responsible can at once be identified.

67. In conclusion I must mention in further explanation of the delay which has occurred in closing the accounts of the half-year, firstly, that at the moment at which I pen these lines (24th May) I am as yet, owing to the non-receipt of certain vouchers from the Treasury, unable to close the Treasury Accounts ; secondly, that I have unfortunately been deprived at this juncture of the invaluable assistance of the Assistant Controller and Auditor, who has been compelled to seek restoration of health by twelve months' leave of absence ; and thirdly, that the officer who had prepared himself to post these accounts as soon as the materials were ready, was taken ill ten days ago, and the putting others not so prepared in his place has caused much loss of time.

68. Statements showing the Public Debt of the Colony and the cost of the Cape Town and Wellington Railway have already been forwarded to you on the 28th of April last.

I have the honour to be,
Sir,
Your most obedient Servant,
C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Annexure A, vide Paragraph 20 of Report.

IMMEDIATE.

Colonial Secretary's Office,
Cape Town, Cape of Good Hope,
4th February, 1876.

The Honourable Controller and Auditor-General.

SIR,—The Government has had under its consideration a Schedule prepared No. 11 in your department, and bearing your signature, in which are included the several sums available for the public service during the half-year ending 30th June next.

On reference to Act No. 29 of 1875, under which provision is made for the Half-year's Expenditure, the sums to be appropriated for each "Head of Service" only are mentioned ; but no "Sub-heads or other details are specified.

In your Schedule, however, services, such as "Miscellaneous Services," &c., are sub-divided ; and not only are the amounts chargeable against and under the control of each Ministerial Department separately inserted, but the sub-divided amounts are further classified under a number of "Sub-heads."

I have, accordingly, been directed to request that you will be good enough to state by what process you arrived at these details, and under what authority they were inserted in a Schedule, which, it appears, will form the basis upon which the new Audit System is to be applied to the accounts of the half-year.

I am to observe that the classification and apportionment you have resorted to, and for which there seems to be no special legal sanction, may lead to serious embarrassment, and, unless good and sufficient reason can be shown to warrant the retention of the Schedule in its present form, immediate steps will be taken for its modification.

As no time should be lost in arriving at a decision on this most important matter, I am to solicit the favour of a reply at your very earliest convenience.

I have the honour to be,
Sir,
Your obedient Servant,
(Signed) CHAS. MILLS.

Control and Audit Office,
Cape Town, 8th February, 1876.

No. 22

The Honourable Colonial Secretary.

SIR,—I have the honour to acknowledge the receipt of your letter No. 2/204 of 4th instant, in which you call upon me

(1). "To state by what process I arrived at the details inserted in the Schedules bearing my signature of sums available for the public service during the half-year ending 30th June," and inform me

(2). "That the classification and apportionment resorted to may lead to serious embarrassment," and,

(3). "That unless good and sufficient reason can be shown to warrant the retention of the Schedule in its present form, immediate steps will be taken for its modification."

A. *Classification.* As the Government in reply to my request, dated 26th October last, to be furnished with a list

(1). "Of the Departments by which it is proposed that Appropriation Accounts should be prepared and rendered to the Controller and Auditor-General under the 10th Section,

(2). "Of the Sub-Departments and services for which such accounts will be prepared by each of the Departments in the preceding list,

(3). "Of the Departments which will form the Schedule to the Act,"

requested me, in your letter No. 2, 1769, dated 2nd November, 1875, to favour the Government with my own views on the subject, and with any suggestions which I might think conducive to the successful organization of the new system, and, as further, the proposals suggested by me on the 27th November, in compliance with the request thus made, were, with one trifling modification, approved, are now embodied in Schedule A to Government Notice No 2 of 1876, and are re-produced in my Schedules of Estimates, I presume that the point on which it is intended to challenge the *Classification* of these Schedules may be put as follows :

For what reasons have I, in the descriptive letter-press, introduced words not found in the Act No. 29 of 1875, or in its Schedule ? I find that an inspection of the Schedule to the above Act scarcely bears out the statement in your letter under reply, that "the sums to be appropriated for each head of service only are mentioned, but no sub-heads or other details are specified," and that (passing by a few cases in which words of recognized equivalent meaning have been given), additional descriptive words have been introduced in the case of but five *items* mentioned in the Schedule to the above Act, or in the Act itself, viz. :

(*a*). Colonial Secretary	£680	0	0
(*b*). Colonial Defence	57,525	0	0
(*c*). Miscellaneous Services, including Parliamentary Expenses	26,955	0	0
(*d*). Roads and Bridges	65,521	3	1
(*e*). Postal Service	52,149	10	0

It being the duty of the Auditor under the 10th Section of the Audit Act, 1875, to judge "*whether the money expended has been applied to the purposes for which such grant was intended to provide*," he is bound to interpret the very brief phraseology of the Estimates to the best of his ability, and, to avoid misunderstandings, his interpretation should be communicated to the officers charged with the Expenditure.

In the case of the Postal Services the additional words need no explanation, and in the case of the others, it will suffice to discuss one instance, viz., "Miscellaneous Services, including Parliamentary Expenses.".

It is a constitutional fact well known to all possessed of Parliamentary experience, that the Estimates for the first six months of a year are based on those for the whole preceding year on the three following rules:

First. No sum is introduced for a service not provided for at all in the Estimates of the previous year.

Second. In no case is any amount introduced exceeding half what is provided for in the service of the whole year.

Third. No sums are introduced for certain items for which it is considered that provision is required only for the service of the whole year.

Although these rules are unquestionable, some doubt may exist in their application, hence the paragraph in my letter, No. 129, dated 16th December, 1875, transmitting the Estimates, "*I have the honour to notify, so far as it is possible for me to ascertain from the imperfect means at my disposal, that the sums, &c.*"

Now, in the case of Miscellaneous Services, including Parliamentary Expenses, it will be seen that the single vote covers sums to be expended in *three* Ministerial Departments and by no fewer than *eight different* "*Accounting Officers.*" It was surely right that the eight Accounting Officers should have some better guide than the words above quoted, and that, for example, the Collector of Customs, entrusted with the administration of "*Customs Refunds,*" should have the latter words for his guidance, instead of the words "*Miscellaneous Services, including Parliamentary Expenses,*" which a literal adherence to the Act No. 29 1875 would necessitate.

B. *Apportionment.* I find that out of *forty-eight votes* included in Act No. 29 of 1875, an apportionment of the sums voted has been made in only four instances:

(*a*). Colonial Secretary	£680	0	0
(*b*). Colonial Defence	57,525	0	0
(*c*) Miscellaneous Services, including Parliamentary Expenses	26,955	0	0
(*d*) Roads and Bridges	65,521	3	1

(*a*) According to the rules already laid down, an inspection of pages 20 and 21 to Schedule to the Colonial Estimates, 1875, leaves no doubt as to the correctness of the entries in Schedule I, but I see no decided objection to treating votes 3 of £2,930, and of 5 of £500, as one vote, as follows:

	Reserved Schedule.	Vote in 1875.	Total.
Colonial Secretary's and Convict Departments, Rent and Transport of Ministers ...	£2,750	£680	£3,430

(*b*) (*c*) and (*d*). In the case of the other three votes which have been apportioned there seems no alternative whatever but to effect such apportionment, for it is the duty of the Controller and Auditor-General, under the 7th Section of the Audit Act, 1875, "to notify to the Treasurer of the Colony and to the several ministers respectively, the sums authorized by Parliament for Expenditure *by the several Departments under each Minister.*"

Now, the item (*b*) "*Colonial Defence,*" is to be administered by two "Accounting Officers," the item (*c*) "Miscellaneous Services" is to be administered, as already stated, by eight "Accounting Officers" under three Ministers; and with respect to the item (*d*) "Roads and Bridges," although the Act No. 29 of 1875 is entirely silent with respect to convicts, it is not to be inferred that no provision whatever has been made for convicts, but the rules of interpretation by which I am bound, show by reference to the Estimates, &c., of 1875, that convicts are provided for under "Roads and Bridges." Such being the case, this item is administered by two Accounting Officers, under two different Ministers.

Apportionment being then unavoidable, the only remaining questions are:—

1st. Whether or not such apportionment is correct, and

2nd. Whether or not in such cases as these the apportionment might not be hereafter altered by "Transfer Authority," should the exigencies of the Public

Service require it, as provided by the 28th Section of the Victorian Audit Act Amendment Act, 22 Vict. No. 86, and the 36th Section of the general regulations, Public Accounts of Victoria, dated 1st May, 1859.

Respecting the first of these questions, I believe that the correctness of my apportionment can be successfully established; as respects the second, in the absence of any distinct legal provision, such as exists in Victoria, I do not feel myself legally qualified to offer an opinion.

C. With reference to your observation that the Classification and Apportionment adopted by me may lead to serious embarrassment, I may be allowed to recall your attention to my letter, No. 101 of 26th October last, in which I requested "to be informed in what way the Government intends to meet the difficulty arising from the fact that these details are not based on the probable requirements of 1876, but on those of 1875," and to your reply No. 2/1754, dated 29th October, in which you point out that "in the event of the provision made proving inadequate to meet the requirements for the first half of the year 1876, special supplies will be sanctioned, pending a vote of all such unauthorized expenditure to be taken in the Ordinary Session of 1876, on a Supplementary Estimate." If this course be followed, I can hardly see how serious embarrassment can result. The Estimates for the first six months of 1876 being, through the omission of items, £62,235 15s. less than the half of the Estimates for the whole year, it is obvious that Supplementary Estimates for a considerable amount are unavoidable, and the Parliament is also aware that Estimates framed from those of 1875 by a mechanical process on certain general rules cannot be expected to suit 1876 without considerable adjustment.

I feel confident that the Parliament in granting supplementary supplies would prefer that the adjustment rendered necessary by the reasons above stated should be made by itself, rather than partly by a suspension of the principles of the new Audit System, and partly by further votes of supply.

Should it be found, however, that any serious embarrassment does arise, you may rely on my hearty co-operation in devising such remedy as the nature of the case will admit of.

I have the honour to be,
Sir,
Your obedient Servant,
(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Annexure B. Vide Paragraph 20 of Report.

Letter from the Honourable the Commissioner of Crown Lands and Public Works to the Honourable the Colonial Secretary, dated 14th October, 1876, requesting authority for Expenditure in Department of Chief Inspector of Public Works to extent of Parliamentary Vote. Referred to Auditor, 16th October, 1876.

REPORT.

Some difference of opinion exists between this office and that of the Commissioner of Crown Lands and Public Works respecting the *Estimates January —June* 1876, and it is obviously desirable in the interests of the Public Service that if such differences of opinion cannot be entirely removed they should at least be restricted to as narrow limits as possible. It is highly expedient that I should not be compelled, owing to the want of proper supporting authority, to expunge certain credit entries in the Accounts of the Chief Inspector of Public Works, and I shall feel myself warranted in allowing such entries to remain if I am informed by the Honourable the Premier that "the Honourable the Commissioner can "exercise his discretion in expending Votes 57 and 58 for the period *January to*

"*June*, 1876, together with any special credits granted to him by the Premier in "respect of such period on any Works and Buildings or Roads and Bridges he "may think proper, whether such Works and Buildings or Roads and Bridges "were provided for in the Estimates of 1875 or not," or to avoid all possible misconception that "the authority of the Honourable the Commissioner in respect of "the Expenditure of the Votes 57 and 58 for *the period January to June* 1876, "and of all special credits granted to him by the Premier in respect of such period "is to be regarded by me as equivalent to the authority of the Honourable the "Premier."

(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Control and Audit Office, 18th October, 1876.

Extract from Enclosure to Letter No. 2/1605, dated 24th October, 1876, from Honourable the Colonial Secretary to Controller and Auditor-General.

Colonial Secretary's Office, Cape Town,
Cape of Good Hope, 24th October, 1876.

The Assistant Commissioner of
Crown Lands and Public Works.

No. 2 | 1605

SIR,—I am directed to acknowledge the receipt of your letter No. 8/735 of the 14th instant, on the subject of an exception taken by the Controller and Auditor-General to certain items of expenditure figuring in the Accounts of the Chief Inspector of Public Works.

In reply I am to say that the Government admits it to be the duty of the Controller and Auditor-General to see that the supplies granted by the Parliament be not expended except in accordance with its expressed intention, but is of opinion that this intention in regard to the appropriations for the half-year ended 30th June last has been expressed only in the Schedule to Act No. 29 of 1875, there being no other Parliamentary or authoritative record of the details.

Under these circumstances, and regard being had to the seventh section of the "Audit Act, 1875," the Government considers that the Honourable the Commissioner of Crown Lands and Public Works was, during the period in question, entitled to exercise his discretion in authorizing, as he thought fit, the expenditure on any "Works and Buildings" of any sums not in the aggregate exceeding £28,794, and on any "Roads and Bridges" of any sums not in the aggregate exceeding £50,702, he being "the Minister charged with such expenditure" and responsible for it.

* * * * * * *

I have the honour to be,
Sir,
Your obedient Servant,
(Signed) CHARLES MILLS.

Annexure C. Vide Paragraph 20 of Report.

Enclosure to Letter No. 2/505, dated 3rd April, 1876, from Honourable Colonial Secretary to Controller and Auditor-General.

Opinion of the Honourable the Attorney-General.

I take it, that strictly speaking, the Controller ought not to authorize the issue of any money, or allow any credit, which has not been authorized by

Parliament ; if so, as the money in question has not, from some accident, been so authorized, he ought not—and I think for the reasons stated by Mr. Smith, should not—be asked to authorize it. How then is the money to be obtained? for, it is admitted that occasions may and do arise, when it is necessary that money should be advanced or expended which Parliament has not authorized. In my opinion it should, in such cases, be obtained upon the sanction and responsibility of the Executive Government, who are answerable to Parliament for what they do.

In England, as mentioned by Mr. Smith, there are funds from which unauthorized expenditure may be maintained, and although there are no such funds in the Colony, the Revenue is not tied up as in England, and I think that the Treasurer should, upon the request of the Premier, give the necessary funds or authorize the necessary credit.

If a special fund were voted by Parliament to meet such contingencies, in the first place there would be no criterion of the amount to be voted, and in the next, whatever was voted might be an unnecessary burden upon the people.

The 80th Section of the Constitution Ordinance would seem to point out the way in which the authority should be granted, viz., the Governor's warrant, which, under Responsible Government would be issued with the advice of the Cabinet. I am informed, however, that this mode of issuing money has for some years fallen into disuse, and perhaps the section is hardly consistent with the recent Audit Act.

(Signed) S. JACOBS.

24th March, 1876.

Annexure D. Vide paragraph 52 of Report.

Control and Audit Office, 27th March, 1877.

The Honourable the Treasurer-General.

SIR,—In the course of an investigation with which I occupy any spare moments, that of determining the balances of certain appropriations under Acts of Parliament, available for expenditure under the new system of Audit, from and after 1st January, 1876, I discovered that in 1874 the Treasury took credit twice over for certain payments.

On examining the Requisition No. 20 for December, 1873, of the Public Works Department, in which these payments were included other similar errors were discovered, and it appears as per annexed memorandum of details, that on 24th December, 1874, the Treasury took credit for the total amount of the Requisition in which were included items amounting to £45 0s. 10d., for which no vouchers are now attached to the Requisition in question, and in October and December of the same year took credit for the same items separately duly supported by vouchers.

It would appear that these vouchers had been submitted for audit with the Requisition to which they properly belonged, but that they had subsequently been removed therefrom in support of the separate payments in question.

Primâ facie, as such payments were at that time treated in the first instance as Authorized Advances, the error thus committed affects the Treasury alone, and not the Department of Public Works; and I am confirmed in the correctness of this conclusion by an inspection of the settlement-book of the Department of Public Works by which it appears that on 23rd December, 1874, you paid to Mr. McNaughton for vouchers, a sum of £1,416 7s. on this Requisition, that is, £1,461 7s. 10d., less £45 0s. 10d.

Unless, therefore, you are able to afford some other explanation by which the responsibility would devolve on the Public Works Department, I have to request you to debit yourself in your Public Account with the sum of £45 0s.

10d. as overpayments and errors of 1874 corrected, supporting the entry by a voucher on P.W. and R.I. in which the facts are to be briefly stated, and that you will further take credit in your Treasury Deficiency Account for an equal amount, thereby increasing the Treasury Deficiency.

I have the honor to be,
Sir,
Your obedient Servant,
(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Annexure E, Vide Paragraph 54 of Report.

Control and Audit Office,
23rd November, 1875.

The Honourable the Colonial Secretary.

SIR,—With reference to my letter to you, dated 3rd inst., in which I informed you that I had directed a statement to be prepared of the whole transactions between the Sinking Fund and the Treasury, No.

* * * * * *

all the transactions up to the date of the closing of the Sinking Fund, on 5th August, 1874, have, with one important exception, been correctly credited or debited as the case may be.

The one exception referred to is that on the 31st December, 1870, the Sinking Fund exchanged with the Treasury overdue coupons on debentures for £1,275. This transaction appears in the Treasury rough Day-book, but the Treasurer-General has neglected to take credit for it in his cash account. Search is being made in the Treasury for the coupons thus handed over.

On the 24th September, 1874, the Sinking Fund Commissioners handed over part of their assets to the Treasury, consisting of *Crown Land Bonds*, of the nominal value of £9,608 10s. 4d., and debentures of the nominal value of £4,100; and, on the 31st of December, 1874, they also transferred to the Treasury the balance of *cash* to their credit in the Treasury amounting to £131,232 1s., which latter has been accounted for, and all payments of capital and interest in respect of the above-mentioned bonds, up to the 15th of May last, have been duly brought to account.

With respect to the debentures, however, it appears that they were sold on the 12th October, 1874, to the Master of the Supreme Court for a sum of £4,414 5s., consisting of:

Nominal capital	...	...	...	£4,100	0	0
Interest ...	...	...	...	164	5	0
Premium	...	...	...	150	0	0
				£4,414	5	0

Of this the sum of £150 was brought to account on the same day, as a receipt for interest and commission, in the Treasurer's cash account, but the balance, £4,264 5s., was merely entered in the rough Day-book, and has never been brought to account.

In this particular instance it is indisputably proved that the error was a clerical one; in fact, on the 24th September, 1874, the total nominal value of the bonds and debentures, £13,708 10s. 4d., was erroneously brought to account as a cash receipt. It thus became impossible to bring the sum of £4,100, included in the above, a second time to account on the 12th October. But when the above erroneous entry of £13,708 10s. 4d. was queried by the Auditor-General the error was rectified by a cross entry of equal amount in the cash account on

the 10th March, 1875, without reference to the transaction of the 12th October, 1874; and thus the whole amount of £4,264 5s was left unaccounted for.

In view of the discoveries made since the 16th October last, the date of the first report of the Treasury Commission, the account "Treasury Deficiency" will thus be reduced to £40,756 11s. 5d., as per enclosed statement.

I have the honour to be,
SIR,
Your obedient Servant,
(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Annexure F, Vide Paragraph 59 of Report.

Control and Audit Office,
2nd September, 1876.

The Honourable the Colonial Secretary,

No. 157. SIR,—I have the honour to acknowledge the receipt of a letter to you from the Treasury, dated 18th July last, and referred to me for report, and am unable to concur in the recommendation therein made, that the discrepancy of £38 3s. 11d. between the deposit accounts of the Guardians' Fund, as kept by the Treasury and Master of the Supreme Court, should be adjusted by charging the whole deficiency to the Treasury and increasing the Treasury deficiency by a like amount.

It will be seen from the annexed analysis of discrepancies and errors (which, I may remark, does not include certain errors arising from the omission of large items corrected by the insertion of the omitted items at a subsequent date) that on 1st January, 1855, there was no discrepancy whatever between the balances according to the Treasury and Master's books, save that which legitimately exists owing to outstanding drafts.

It further appears that the discrepancy found by the Treasury Commission to have existed on the 1st January, 1861, of £36 12s. 9d. is correct; and further, that the statement of the Guardians' Fund made up by the Treasury Commission is substantially correct, its only real defect being that it does not clearly show whether the Master or the Treasury is responsible for each separate discrepancy.

It will be seen from my analysis, and from the Master's reply to my observation dated 18th ultimo, that the discrepancy of £38 3s. 11d., in question should be adjusted as follows:—

1st. The Master should be authorized and instructed to write off £25 12s. 1d. from his deposit account.

2nd. He should be instructed to pay into the Treasury the amount of £1 19s. 4d. to credit of Guardian's Fund Account, and

3rd. The Treasurer should be directed to credit the Guardians' Fund Account with £10 12s. 6d. and to increase the Treasury deficiency by a like amount.

(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Annexure G, Vide Paragraph 60 of Report.

Control and Audit Office, Cape Town,
21st January, 1876.

The Honorable the Treasurer-General.

No 24. SIR,—I have the honour to acknowledge the receipt of your letter of 20th ult (in reply to mine of 16th ult.) enclosing a report from Mr. Todd, Secretary of the

Treasury Commission, dated 17 December last, *respecting £10,000 advances made to the "Table Bay Harbour Board"* and still figuring as unpaid, and beg to offer the following remarks thereon.

According to the Copy of the memorandum in the possession of Mr. Saunders, the Secretary of the Table Bay Harbour Board, annexed to Mr. Todd's report, it appears that the sum of £39,303 4s. 2d., which figures as a total of temporary advances, includes the items of £1,000 and £4,000 paid to the Harbour Board on Government Warrant No. 38, dated 7th March, 1874, for £5,000; leaving £34,303 4s. 2d. covered by Mr. Saunders' Receipts, and that therefore out of the sum of £37,459 2s. 4d. represented by Harbour Board Expenditure Accounts, correctly charged against Harbour Board Funds, only £32,459 2s. 4d should have been charged against the temporary receipts of Mr. Saunders, the remaining £5,000 being in settlement of Governor's Warrant for that amount, and which £5,000 should then have been brought to account in the Treasurer-General's Cash Account as an advance repaid by Table Bay Harbour Board.

As this was not done, it will be necessary, in order to adjust this Advance, that the Treasurer-General should debit his General Account with £5,000 as an "Advance Repaid" by Table Bay Harbour Board, and at the same time take credit in the Treasury Deficiency Account for a like sum.

I have the honour to be,
Sir,
Your obedient Servant,
(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor-General.

(Annexure H., Vide Paragraph 66 of Report).

Control and Audit Office, Cape Town,
15th March, 1877.

The Honourable the Colonial Secretary.

No

SIR,—In my Letter No. 83 of the 22nd May, 1876, I informed you that the amended Account of the Treasurer-General for December, 1875, submitted to me on the 18th of that month, showed what must be considered as a surplus of £2,228 9s. 6d. for the existence of which the then Assistant Treasurer-General was unable to afford any explanation.

In June the present Assistant Treasurer discovered an error (excess) of £649 in the list of Authorized Advances figuring as part of his balance on 31st December, 1875, and in October last I received an amended Balance Statement from the Treasury which showed that an error (in excess) of £2 10s. 5d. had been found in the Statement of Cash in the Treasury on 31st December, and that, in preparing a divisional ledger of Survey Deposits, errors of addition had been discovered in the casting of entries between 15th May, and 31st December, 1875, which accounted for a further sum (under debit) of £889 17s. 8d.

The above corrections reduced the unexplained surplus to £687 1s. 5d.

When the Assistant Treasurer rendered an Account of his transactions in January, 1876, it was ascertained that he had not brought to account either in December or January, the Collections of the Postmaster-General in December, 1875, amounting to £2,258 10s. 11d., and he was thereupon asked to explain when these were brought to account. His explanation did not clear up the matter. Corresponding Memorandum Books had been kept in the Post Office and Treasury of the Deposit Account of the Postmaster-General, but unfortunately both stopped short of the closing transactions, and a private Memorandum of an Officer in the General Post Office shewing the mode in which Advances, in January, 1875, to the Postmaster-General of £1,500 and £60 had been re-

paid to the Treasury on 31st December, 1875, and in which a fresh advance of £1,500 had been made on the same date, could not be found.

The Secretary to the Postmaster-General attempted to re-produce, from memory and such documents as could be found, a memorandum of the terms of settlement, but I was able to point out to him an inconsistency which proved that a material error existed in the result of his attempt.

Fortunately, the missing memorandum, which exactly sustained my criticism on that of the Secretary, was at length found, and I was enabled by means of it to cause the memorandum book of the Postmaster-General to be properly, and I believe accurately, closed.

Thereupon, on the 8th instant, I addressed an observation to the Assistant Treasurer with a view to assure myself as to certain matters of fact, and his reply, dated 13th instant, has satisfied me that the transactions in respect of December, 1875, of the Postmaster-General and Treasury, in respect of Advances repaid and made, are correct, but that the Assistant Treasurer has omitted to debit himself in his General Revenue Account, with the sum of £2,258 10s. 11d. As this discovery converts the unexplained surplus into an unexplained further deficiency, between 15th May and 31st December, 1875, of £1,571 9s. 6d., it is my duty at once to bring the matter to your notice in order that the necessary steps may be taken with respect to the officers then in charge of the Treasury.

It should at the same time be said, that considering the number and magnitude of the errors already detected, and that the Authorized Advances of 31st December have not all as yet been cleared off, it is not proven that any real further deficiency exists.

I have the honour to be,
Sir,
Your obedient Servant,
(Signed) C. ABERCROMBIE SMITH,
Controller and Auditor.

P.S.—The subjoined Memo. will explain more clearly the above particulars.

	Unexplained Surplus on 21st December, 1875, as per letter dated 22nd of May, 1876 - - - -	...	£2,228	9 6
1876.				
June 17.	—Error in Authorized Advances, Parliamentary - - - -	£649 0 0	..	
Oct. 23.	—Error in Cash on 31st December (overquoted) - - - -	2 10 5	...	
„	—Error in addition, Survey Deposit, Ledger 15th May to 31st December, 1875 - - - -	889 17 8		
			1,541	8 1
1877.	Balance of unexplained Surplus -	..	687	1 5
March 15.	—General Post Office, Collections for Dec., 1875 omitted - - -	..	2,258	10 11
	Unexplained further Deficiency between 15th May and 31st Dec., 1875 -	..	1,571	9 6

ANNEXURE I.

ANNEXURE I, *Vide*

Date.		Amount.		
		£	s.	d.
1875.				
Nov. 3	To Amount of Drafts, Nos. 768 and 769, not brought to account by Treasury	15,000	0	0
„ 23	„ Interest for 1870 on 38 Debentures not brought to account in Treasury	1,275	0	0
1876.				
April 12	„ Error in Account No. 20	999	14	3
„ 24	„ „ „ No. 12, British Postage	326	7	3
„ 24	„ „ „ of Railway Engineer	1	0	0
May 4	„ „ of omission in Account No. 19	2	12	6
„ 10	„ Drafts of Cloete Brothers & Co.	34	0	0
	Vouchers discovered since 16th October, 1875 :			
	Authorized Advance to Hon. C. Brownlee	25	6	0
	Civil Commissioner, East London, advance ...	19	0	0
	Witness Expenses, 1871-2	0	13	6
	„ „ 1874	15	18	4
	„ „ 1875	20	14	9
„ 19	To Cheque of High Sheriff, No. 430	0	7	0
	Authorized Advances discovered, May, 1876 :			
	Special Payment, 1868...	8	4	5
	Part Travelling Expenses to Mr. Campbell, 1874 ...	30	9	6
July 22	To Amount recovered from Civil Commissioner, Cape Division, being refund of Duplicate Cheques 54 and 56, drawn by him on Treasurer on 1st March, 1874. *Vide* Auditor's Letter to Civil Commissioner and Treasury, dated 21st July, 1876	11	6	8
	„ Quarterly Allowance to December, 1873, due to Mr. Breda as Stamping Commissioner, but not drawn by him	12	10	0
Oct. 16	„ Over-payment recovered by paying to Mr. Surveyor Morrees £100 19s. 7d., instead of £100 19s. 1d., as authorized by Surveyor-General	0	0	6
„ 21	„ Error in addition in Survey Deposit Account	99	19	0
	„ Error in Salary Voucher, July, 1874, account under Act 24 of 1869, £6 5s. having been entered instead of £6 15s....	0	10	0
	„ Error in addition in Account under Act 24 of 1869, Book No. 2, folio 88, Survey Deposits	1	0	0
Nov. 30	„ Amount of Fees refunded to Mr. S. N. Frances, and not taken credit for...	4	13	4
1877.				
May 12	„ Amount of Witness Expenses paid by Treasury, and not included in Authorized Advances	0	9	0
		17,889	16	0
	Balance deficient	49,010	8	6
		66,900	4	6

Control and Audit Office, 26th May, 1877.

PARAGRAPHS 49-65 OF REPORT.)

Date.		Amount.		
		£	s.	d.
1875.				
Oct. 16	By Amount of Deficiency, as per Report of Treasury Commission	52,567	6	5
Nov. 15	„ Discount on Remittance of £10,000 received the 20th of January, 1872	200	0	0
„ 30	„ Debentures and Interest unaccounted for, sold to the Master of the Supreme Court on 12th October, 1874 ...	4,264	5	0
„ 30	„ Error in supposed Asset of £67,000 (see Report Treasury Commission, p. xx)	4,500	0	0
1876.				
Jan. 21	„ Error in Account of Harbour Board...	5,000	0	0
	„ Warrant No. 211	90	0	0
July 29	„ Amount of Wharfage not entered to credit of Civil Commissioner, Cape Division, on 21st April, 1875 ...	10	10	0
Sept. 11	„ Amount of Errors in Guardians' Fund Account, dated 2nd Sept., 1876, as examined by Controller and Auditor-General	10	12	6
„ 23	„ Amount of Refund of Customs Duty brought to account in Treasurer-General's Cash Account for December, 1873, but not paid, (*vide* Auditor's Report of this date on Sub-Collector's Letter to Treasurer-General, dated 15th September, 1876)	18	16	3
Oct. 18	„ Amount paid to J. Conybeare for Expenses incurred in Audit Department in 1871, this amount having been taken credit for, and also forming part of authorized Advances	0	10	0
„ 21	„ Amount advanced to and accounted for by Mr. Baynes and taken credit for in Treasurer's Account for September, 1866, but still figuring as an Authorized Advance ...	184	12	2
„ 31	„ Part of Witness Expenses 1874 (*vide* Dr. Entry 10th May, 1876)	8	11	4
1877.				
March 27	„ Part of Public Works Requisition No. 20 for November, 1873, twice taken credit for	45	0	10
		66,900	4	6

C. ABERCROMBIE SMITH,
Controller and Auditor-General.

ABSTRACT STATEMENT

OF THE

REVENUE

OF THE

COLONY OF THE CAPE OF GOOD HOPE FOR THE HALF-YEAR ENDED

30TH JUNE. 1876.

HEADS OF REVENUE.			AMOUNT.		
			£	s.	d.
Customs.					
Imports	£395,093 13 7				
Warehouse Rent	246 0 7				
Exports	164 11 0				
		395,504	5	2	
Wharfage		3,010	3	11	
Land Sales		51,564	2	10	
Land Revenue.					
Rent of Land Ditto Arrears	22,642 12 2				
Rent derived from Leases under Act No. 19 of 1864	27,799 8 0				
Ditto from other Leases	3,303 4 3				
Ditto of Islands	1,713 0 0				
Ditto Native Hut Tax	8,613 19 0				
Ditto Mineral Lands	16 18 8				
Licenses to fell Timber and cut Firewood	1,470 2 6				
Ditto to graze Cattle	91 7 0				
Ditto Fishing Leases	81 11 6				
Ditto to remove Guano	319 0 0				
Ditto to gather Wax-berries	18 0 0				
		66,059	3	11	
Rents (exclusive of Land).					
Tolls	839 0 0				
"Recruit" Powder Magazine	159 15 9				
House Rent	249 5 3				
		1,239	1	0	
Transfer Dues		41,743	12	0	
Auction Dues		12,917	7	6	
Succession Dues		2,343	13	3	
Taxes, (House Tax) under Act 9, 1870	47 10 0				
" " " Act 11, 1872	63 13 0				
		111	3	0	
Carried forward		574,492	12	7	

HEADS OF REVENUE.				AMOUNT.		
				£	s.	d.
Brought forward	..	.	..	574,492	12	7
Stamped Licenses				43,043	4	3
Blank Stamps				27,769	14	8
Bank Notes Duty				12,179	8	6
Postage				28,594	3	4
Fines, Forfeitures, and Fees of Court.						
Fines from Post Contractors		£1,033 17 6				
Other Fines and Forfeitures		4,502 4 8				
Fees in Magistrates' Courts		1,168 10 1				
Ditto in High Sheriff's Department		256 4 2				
Ditto Supreme Court, Master and Registrar		1,520 5 1				
Ditto late Orphan Chamber		972 8 8				
Ditto Circuit Courts Gaol Fees, &c.		320 9 6		9,773	19	8
Fees of Office.						
Registry of Deeds		2,217 1 0				
Fees on Copies of Title Deeds, &c.		3 5 0				
Ditto on Grants of Land		174 12 6				
Fees collected in Colonial Office		75 3 6				
Fees on Post Office Money Orders		757 5 5				
Ditto under Merchant Seamen's Act		321 0 0				
Testing Weights and Measures		4 2 6				
Attesting Papers		21 10 6				
Transfer of Leases, Certificates, and Stock, &c.		161 10 0		3,735	10	5
Sale of Government Property.						
Sale of Building Materials, Unserviceable Stores, &c.				185	4	10
Reimbursements in aid of Expenses incurred by Government.						
For recovering Anchors and Cables						
Receipts for Treatment in Somerset Hospital		597 10 0				
Ditto ditto on Robben Island		488 4 0				
Ditto ditto in Country Hospitals		570 15 0		1,656	9	0
Carried forward	..	1,656 9 0		699,773	18	3

HEADS OF REVENUE.				AMOUNT.		
				£	s.	d.
Brought forward ..	1,656	9	0	699,773	13	3
Reimbursements in aid of Expenses incurred by Government (Continued)						
Receipts on account of Surveys	24	2	6			
Contribution by Cape Town Municipality towards expense of Police Force ..	..	..	..			
Contribution by Country Municipalities towards expense of additional Police	1,149	16	6			
Ditto towards Periodical Courts	122	15	0			
Ditto towards Rural Police	2,075	18	0			
Ditto by Kaffrarian Immigrants towards Passage Money	211	17	10			
Sub-Guarantee for Interest of Cape Town and Wellington Railway, Arrears	522	0	9			
Hire of Life-boat	60	15	0			
Robben Island, Goods supplied to Officers on the Establishment						
Ditto ditto to Workmen of Engineer's Department ..	868	2	9			
Ditto ditto to Kafirs detained on the Island						
Ditto Sale of Sheep Skins, &c., &c.	190	13	2			
Sundry Reimbursements	330	12	11			
Expenses of Private Bills	80	0	0			
Election Expenses	46	13	4			
Extra Attendance, Custom-house Officers	511	12	0			
Sale of Standard Weights, Measures, and Rods	77	1	2			
				7,928	9	11
Miscellaneous Receipts.						
Overpayments recovered Sums refunded				474	15	7
Interest on Premiums.						
Interest on Land Sales, Bank Deposits, &c.				18,722	11	6
Special Receipts.						
Receipts from Sinking Fund	182	12	0			
Surplus Money found in Chest (Clanwilliam)	9	13	10			
Unclaimed Stock, Property, Wages, &c.	50	17	1			
Guardians' Fund, Moneys lapsed	1,641	8	10			
Part of Bond ceded to Government by the Imperial Government . ..	60	9	2			
				1,945	0	11
Carried forward				728,844	16	2

Audit Office,
31st May, 1877.

Examined, T. F. W. DE VILLIERS,
Inspector.

HEADS OF REVENUE.	AMOUNT. £	s.	d.
Brought forward	728,844	16	2
Railway Receipts.			
Passenger and Goods Traffic on Wellington and Wynberg Railways ..			
" " on Midland and North-Eastern	89,049	16	1
" " on East London and Queen's Town ..			
Telegraph Receipts	9,491	10	9
Total	827,386	3	0

C. ABERCROMBIE SMITH,
Controller and Auditor-General

COMPARATIVE STATEMENT

OF THE

REVENUE FOR THE HALF-YEARS

ENDED 30TH JUNE, 1875 AND 1876.

HEADS OF REVENUE.	1875.			1876.			INCREASE.		
	£	s.	d.	£	s.	d.	£	s.	d.
Customs	346,879	1	2	395,504	5	2	48,625	4	0
Land Sales	39,360	0	11	51,564	2	10	12,204	1	11
Land Revenue	70,419	4	10	66,659	3	11	..	.	.
Rents exclusive of Land	950	13	10	1,239	1	0	288	7	2
Transfer Dues	49,871	10	9	41,743	12	0	..	.	.
Auction Dues	12,988	18	5	12,917	7	6	..	.	.
Succession Duties	5,282	6	4	2,343	13	3	..	.	.
Taxes, House Duty	444	18	0	111	3	0	..	.	.
Stamps and Stamped Licenses	67,426	15	11	70,812	18	11	3,386	3	0
Bank Notes Duty	13,095	8	6	12,179	8	6	..	.	.
Postage	25,710	7	11	28,594	3	4	2,883	15	5
Fines, Forfeitures, and Fees of Court	10,758	5	2	9,773	19	8	..	.	.
Fees of Office	3,773	15	8	3,735	10	5	..	.	.
Sale of Government Property	692	17	3	185	4	10	..	.	.
Reimbursements in aid of Expenses incurred by Government	15,789	1	6	7,928	9	11	..	.	.
Miscellaneous Receipts	480	1	0	474	15	7	..	.	.
Interest and Premiums	2,435	7	2	18,722	11	6	16,287	4	4
Special Receipts	94,243	1	4	1,945	0	11	..	.	.
Railway Receipts	46,669	9	10	89,049	16	1	42,380	6	3
Telegraph Receipts	4,395	7	10	9,491	10	9	5,096	2	11
Port and Harbour Dues	1,643	5	5	3,010	3	11	1,366	18	6
Total Receipts	813,369	12	9	827,386	3	0	132,518	3	6
Deduct Decrease	..	.	.	..	.	.	118,441	13	3
The Revenue has increased	..	.	.	..	.	.	14,076	10	3

Audit Office,
May 31, 1877.

Examined, T. F. W. DE VILLIERS,
Inspector.

DECREASE. £	s.	d.	CAUSES OF INCREASE OR DECREASE.
..	.	.	Improvement in Trade.
..	.	.	Owing to Transfer of Land Sales under Act 5 of 1870 from Sinking Fund to General Revenue.
4,360	0	11	Casual, dates on which Annual Lease Rents fall due vary every year.
..	.	.	Principally under Tolls.
8,127	18	9	Sale of large Landed Property Estates in 1875.
71	10	11	Casual.
2,938	7	1	Large Estates liquidated in 1875.
333	15	0	Duty abolished. Receipts will shortly disappear.
..	.	.	More Licenses issued, and larger amount of Blank Stamps sold.
916	0	0	Casual.
..	.	.	Increased Correspondence.
984	5	6	Casual.
38	5	3	
507	12	5	Principally carried to Credit of Votes in 1876.
7,860	11	7	Mainly under the head of Sub-guarantee for Railway Expenses.
5	5	5	Casual.
..	.	.	Interest on Money lent to Local Banks by the Treasury and on Temporary Advances made by Crown Agents.
92,298	0	5	Large Amounts transferred from Sinking Fund to General Revenue in 1875.
..	.	.	Increased Traffic on Lines, and Opening of New Lines of Railways and Telegraphs.
..	.	.	
..	.	.	Increased in connection with Customs.
118,441	13	3	

C. ABERCROMBIE SMITH,
Controller and Auditor-General.

ABSTRACT STATEMENT

OF

EXPENDITURE

OF THE

COLONY OF THE CAPE OF GOOD HOPE

CHARGEABLE AS ARREARS, 1875, BROUGHT TO CHARGE BETWEEN 1ST JANUARY AND 30TH JUNE, 1876.

ABSTRACT STATEMENT of EXPENDITURE of the COLONY of the CAPE of GOOD HOPE Chargeable as Arrears, 1875, brought to charge between 1st Jan. and 30th June, 1876.

HEADS OF SERVICE.				Establishments.			Exclusive of Establishments.			TOTAL.		
				£	s.	d.	£	s.	d.	£	s.	d.
Civil.												
His Excellency the Governor			£1 8 6									
Colonial Secretary			265 6 0									
Treasurer-General			256 19 9									
Auditor			59 1 8									
Registrar of Deeds			29 15 6									
Commissioner of Crown Lands and Public Works			202 14 3									
Railway Working Department			179 12 6									
Railway Engineer			67 8 4									
Surveyor-General			195 16 4									
Department of Public Works and Roads			2,183 7 4									
Port Department			916 0 1									
Inspector of Chests			83 6 8									
Crown Agents for the Colonies ..			4 15 0									
Post Office			1,526 5 3									
Secretary for Native Affairs			14 17 0									
Telegraph Office			621 4 2									
				6,607	18	4						
Judicial.												
Supreme Court			636 9 2									
Eastern Districts Court			786 18 4									
High Sheriff			24 16 7									
Attorney-General			10 10 6									
Solicitor-General			15 10 1									
Divisional Courts			3,902 5 0									
				5,376	9	8						
Education			.. . .	1	5	0						
Medical Department												
Medical Committee			29 15 10									
Somerset Hospital			84 19 2									
Vaccine Institution			4 3 4									
General Infirmary, Robben Island ..			443 14 1									
Hospital, King William's Town . ..			24 4 6									
Country Divisions			672 3 9									
Country Vaccination			12 10 0									
				1,271	10	8						
Carried forward				13,257	3	8						

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward		13,257	3	8						
Police and Gaols		5,407	0	10						
Pensions, Retired Allowances, and Gratuities		3,662	14	11						
Public Worship (Ecclesiastical)		1,559	12	4						
Border Department—Aborigines (Schedule D.)										
Interpreters, Superintendents of Locations, Salaries, Allowances, &c.	£156 6 2									
Travelling Expences	4 11 6									
Allowances to Native Chiefs.										
Kreli	8 6 8									
Other Chiefs	168 13 4									
Allowances to Chief of the Bondelswarts	25 0 0									
Grants to Native Industrial Schools ..	1,542 16 8									
School Requisites	171 5 6									
Expense of Native foreigners within the Colony	5 12 6									
Northern Border Magistracy and Police	1,315 9 8									
		3,398	2	0						
Revenue Departments.										
Customs	2,034 12 0									
Stamp Office	46 18 9									
Civil Commissioners	2,125 14 0									
Crown Forests	220 19 7									
		4,428	4	4						
Exclusive of Establishments—Revenue Departments.										
Stamping Paper	£7 10 0									
Transmission of Specie	11 18 0									
Allowance on Sale and Lease of Crown Land	50 16 6									
Printing, Postage Stamps and Freight ..	112 6 7									
Collecting Arrear House Duty	82 15 6									
Per Centage on Collection of Hut Tax ..	22 7 0									
Allowance to Stamping Commissioners ..	12 10 0									
Expense settling price of Lot of Land ..	15 15 0									
Inspection of Government Bush ..	3 4 0									
		..	.	.	319	2	7			
Carried forward		31,712	18	1	319	2	7			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward		31,712	18	1	319	2	7			
Administration of Justice.										
Personal Expenses and Lodging for Judges on Circuit	479 3 0									
Expenses to Witnesses	658 11 0									
Ditto of Inquest	274 10 9									
Ditto of Criminal Punishments ..	112 11 0									
Interpretations in Circuit and other Courts	13 17 6									
Medical Attendance in ditto	146 15 0									
Summoning Jurors and Witnesses ..	406 10 7									
Hire of Special Constables	45 3 10									
Herding Cattle brought in evidence ..	4 0 0									
Criminal Prosecutions by Barristers ..	220 10 0									
Criers	6 17 6									
		..	.	.	2,368	10	2			
Education.										
Deputy Inspectors of Schools	308 4 4									
Pupil Teachers	183 0 0									
Contribution to Graaff-Reinet College ..	100 0 0									
District Boarding Schools	352 16 8									
Grant to Aided Public Schools, Order A	2,958 15 0									
Ditto to Mission Schools, Order B ..	2,985 16 8									
School Requisites..	109 19 11									
Museum, Educational	8 5 0									
Examination of Teachers..	5 10 0									
Good Service Allowance to ditto ..	588 17 6									
Higher Education Grants, under Act 24, 1874	400 0 0									
		..	.	.	8,001	5	1			
Hospitals.										
Somerset Hospital, Cape Town:										
Provisions and Medical Comforts, &c.	408 3 2									
Bedding	2 15 7									
	£410 18 9									
Carried forward ..		31,712	18	1	10,688	17	10			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward		31,712	18	1	10,688	17	10			
Hospitals, continued.										
Somerset Hospital, Cape Town:										
Brought forward	£410 18 9									
Medicines	73 12 9									
Burials	35 16 6									
Furniture and Cooking Utensils ..	53 18 9									
Hospital Washing	88 19 10									
General Infirmary, Robben Island:										
Provisions and Necessaries	1,133 12 3									
Clothing	9 7 6									
Medicines	14 16 0									
Furniture	93 18 6									
Steam and other communication ..	113 0 0									
Hospital, King William's Town.										
Provisions and Medical Comforts ..										
Medicines, Clothing, Bedding, and Washing	358 9 2									
Furniture, Utensils, and Coffins ..										
Country:										
Maintenance of Lepers and Lunatics	62 19 1									
Ditto of Paupers	841 0 6									
Coffins	78 5 0									
Lunatic Asylum, Graham's Town ..	909 11 1									
Ditto Fort England ..	0 17 6									
Small-Pox Expenses:										
Quarantine Station, Saldanah Bay ..	44 11 6									
Vaccinating	6 18 0				4,330	12	8			
Police and Gaols.										
Police Force, Cape Town:										
Clothing, Accoutrements, and Necessaries	62 19 9									
Forage and Horse-bedding	25 18 5									
	£88 18 2									
Carried forward		31,712	18	1	15,019	10	6			

HEADS OF SERVICE.				Establishments.			Exclusive of Establishments.			TOTAL.		
				£	s.	d.	£	s.	d.	£	s.	d.
Brought forward				31,712	18	1	15,019	10	6			
Police and Gaols (continued.)												
Police Force, Cape Town (*continued*) :												
Brought forward	88	18	2									
Remount Horses, Farriery, Repairs of Saddles, &c.	62	14	0									
Medicines	8	13	9									
Prison and House of Correction, Cape Town :												
Provisions and Necessaries	79	11	10									
Medicines	20	11	3									
Infliction of Punishments	7	0	0									
Gaols in Country Divisions :												
Provisions and Necessaries	4,085	6	1									
Clothing	2,005	17	5									
Bedding	438	1	3									
Infliction of Punishments	61	11	8									
Medicines	13	1	3									
Arms and Ammunition	2	0	9									
Inspector of Gaol Supplies	20	0	0									
				..	.	.	6,893	7	5			
Rent.												
His Excellency the Governor	25	0	0									
Customs	103	0	0									
Ministerial and other Departments ..	471	16	8									
Mouille Point Battery	0	1	0									
Medical Department and Vaccine ..	37	10	0									
Public Offices, Civil and Judicial ..	1,132	19	1									
Periodical Courts..	72	3	4									
Gaols, Lock-up Houses, and Police Quarters	135	8	4									
New General Post Office	534	0	4									
				..	.	.	2,511	18	9			
Transport.												
His Excellency the Governor	144	5	1									
Ministerial Departments	133	3	0									
	£277	8	1									
Carried forward				31,172	18	1	24,424	16	8			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward		31,712	18	1	24,424	16	8			
Transport (continued.)										
Brought forward	277 8 1									
Department of Public Works and Railways	680 12 2									
Civil Commissioners	52 11 0									
Field-cornets	23 18 6									
Circuit Judges	752 12 7									
Justices and Clerks of the Peace and Magistrates' Clerks	37 7 9									
Periodical Courts	222 18 10									
Witnesses	1 16 8									
Inspection of Country Post Offices ..	223 18 5									
Teacher's Passage from Europe	90 0 0									
Paupers, Lepers, and Lunatics	120 4 3									
District Surgeons	45 0 0									
Conveyance of Prisoners	425 8 9									
Ditto Convicts	427 10 11									
Public Officers on Appointment and Promotion	279 13 7									
Public Officers on Special Inquiries ..	120 17 6									
		..	.	.	3,781	19	0			
Conveyance of Mails.										
Inland Mails	9,261 5 10									
Extra Posts and Expresses	560 1 3									
District Posts	2,427 9 4									
Supply and Repairs of Mail Bags, Wax Cloth, &c.	23 10 6									
Mails from Landing-place to Post-office	43 15 0									
Ditto from Bloemfontein to Harrismith ..	150 0 0									
Steam Communication between Table and Algoa Bays	250 0 0									
Monthly Mail from Hope Town to Kuruman	12 0 0									
Balance due by Colony to Imperial Government	1,606 17 11									
		. ..	.	. .	14,334	19	10			
Carried forward		31,712	18	1	42,541	15	6			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s	d.	£	s.	d.	£	s.	d.
Brought forward		31,712	18	1	42,541	15	6			
Works and Buildings.										
General Infirmary, Robben Island, New Buildings	1,281 2 8									
Harbour Works, East London	16,400 15 9									
Kowie Harbour Works	12,238 14 10									
Port Elizabeth ditto	7,797 1 4									
New Houses of Parliament	5,102 10 2									
Queen's Warehouse, Mossel Bay ..	28 2 4									
Cape St. Francis Lighthouse	66 15 8									
Government House	2,102 3 8									
Port Nolloth Harbour Improvements ..	9 9 0									
King William's Town New Buildings ..	1,999 14 4									
Altering Public Buildings, Graaff-Reinet	854 10 9									
Fort England Lunatic Asylum	3,037 8 0									
Mossel Bay Jetty	133 0 3									
Ditto Surveys	371 4 0									
Providing Safe Accommodation for Records in Public Offices	594 3 6									
Clanwilliam Gaol	1,342 19 2									
Richmond Gaol	3 0 0									
Temporary Public Buildings, Port Alfred	24 19 6									
Queen's Warehouse, ditto	4 0 3									
Graaff-Reinet Gaol	289 12 8									
Repairs—Ordinary, Furniture, &c.:										
Government House	842 13 3									
Public Buildings, Cape Town ..	3,648 17 9									
Ditto Country Divisions	5,839 11 8									
Lighthouses	631 2 11									
Cultivation of Government Gardens	260 13 7									
Maintenance of Public Walks	324 8 7									
Support of Mechanics disabled	66 14 0									
Robben Island, Repairs to Buildings ..	655 14 6									
Engrossing Agreements with Officers ..	1 0 6									
		..	.	.	65,952	4	7			
Carried forward		31,712	18	1	108,494	0	1			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward		31,712	18	1	108,494	0	1			
Roads and Bridges.										
Construction of Roads and Bridges ..	£62,287 8 0									
Establishments	4,329 10 0									
Plantations and Fences in Cape Flats ..	296 15 1									
Plantations Port Nolloth	0 19 6									
Maintenance of Main Roads	6,237 14 9									
		..		.	73,152	7	4			
Convicts.										
Maintenance and Discipline of Convicts employed on the Roads and Harbours of the Colony		..	.	.	6,160	8	0			
Miscellaneous.										
Special Surveys	5 14 0									
Surveys—Lease Act 19, 1864	211 16 7									
Printing—Government Service	390 15 6									
Extra Gazettes	49 15 9									
Paper for Printing	187 12 1									
Colonial Newspapers	177 4 0									
Advertisements in Newspapers	718 15 6									
J. Noble, Immigrant's Handbook ..	116 15 0									
Mounted Orderly	25 0 0									
Firing One o'Clock Gun	4 8 1									
Shipping Master, Petty Expenses ..	10 5 0									
Agricultural Societies	514 4 7									
Aid to Dordrecht Library . ..	78 10 0									
Aid to Worcester Library	30 15 4									
Aid to King William's Town Library ..	150 0 0									
Aid to Paarl Library	43 0 0									
Aid to Malmesbury Library	30 14 5									
Aid to Stellenbosch Library	32 9 2									
Aid to Cradock Library	141 12 3									
Philadelphia Exhibition	69 7 4									
Carried forward	£2,988 14 7	31,712	18	1	187,806	15	5			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	£2,988 14 7	31,712	18	1	187,806	15	5			
Miscellaneous (continued.)										
Census	716 15 2									
Sinking Fund Act 9, 1864	6 5 0									
Map of the Colony	278 18 5									
Hydraulic Engineer	517 1 8									
Weights and Measures	27 11 1									
Geological Map of Colony	57 15 0									
Water Supply, Public Buildings, Cape Town and Country	201 11 6									
Shipping and Landing Troops, East London	105 4 7									
Provisions Stored on Bird Island to meet cases of Shipwreck	55 14 9									
Conversion of "Recruit" into a Floating Gunpowder Magazine	303 5 8									
Municipal Rates	10 11 8									
Value on Improvements on Crown Lands	3,543 17 9	..	.	.	9,313	6	10			
Sums Refunded.										
Custom Dues	1,659 9 9									
Transfer Dues	121 3 1									
Stamps and Licenses	1 16 0									
Land Rent	346 4 6									
Land Sales	52 12 0									
Fines remitted	174 7 6									
Shipping Master's Fees	12 3 0									
Customs, Military Stores	533 18 8									
House Duty	1 10 0									
Overtime, Customs Officers	204 14 6									
Wharfage	26 6 9									
Postage	1 0 0									
Survey Expenses	1 10 0									
Copying Title Deeds	10 9 6									
Reassurances	30 18 0									
Carried forward	£3,178 3 3	31,712	18	1	197,120	2	3			

HEADS OF SERVICE.		Establishments.			Exclusive of Establishments.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	£3,178 3 3	31,712	18	1	197,120	2	3			
Sums Refunded (continued).										
Military Canteens	257 9 2									
Value of Tent	4 18 0									
Lease Rent	276 11 8									
Allowances, Public Works	1 18 0									
Deposits in aid of Immigration	68 13 9									
Aided Passages	43 8 9									
Rummage Sales	6 5 8									
Warehouse Rent	0 9 9	..	.	.	3,837	18	0			
Parliamentary Expenses.										
Legislative Council:										
Salaries	71 17 0									
Miscellaneous	66 17 10									
House of Assembly:										
Salaries	45 0 0									
Personal Allowance to Speaker ..	66 13 4									
Miscellaneous	124 13 6									
Library for both Houses	7 8 6									
Election Expenses										
Legislative Council	24 16 0									
House of Assembly	50 13 9									
Registration	7 10 0	..	.	.	465	9	11			
Interest and Commission.										
On Colonial Debentures	2,083 9 2									
„ Land Sales, Act 5, 1870 .. .	696 9 7									
„ 4½ per Cent. Stock, Act 13, 1869 ..	14 12 6	..	.	.	2,794	11	3			
Carried forward		31,712	18	1	204,218	1	5			

HEADS OF SERVICE.		Establishments. £	s.	d.	Exclusive of Establishments. £	s.	d.	TOTAL. £	s.	d.
Brought forward		31,712	18	1	204,218	1	5			
Colonial Defence.										
Colonial Military Allowance	10,000 0 0									
Frontier Defence Ammunition	46 19 5									
Frontier Armed and Mounted Police ..	36,200 1									
Volunteer Corps.										
Drill Instruction	126 2									
Capitation Grant	423 0									
Prince Alfred Volunteers	49 6									
Referee at Competition for Prize Cup ..	2 0									
Volunteer Corps, Port Elizabeth and other Divisions	59 2									
Prize Cup Rifle Shooting	50 0									
	— —	..	.	.	46,957	3	2			
Special Payments.										
Inquiry into cause of wreck of "Lou's Alfred"	0 6									
House Duty, Public Buildings	2 0									
Payment of Interest on refund of purchase amount of Land Sales erroneously cancelled	3 2									
Law Expenses	207 9									
Rewards for apprehending Convicts ..	7 0									
Landing and Shipping Casks .. .	1 7 6									
Expenses connected with Stellenbosch Fire in 1875	20 8 0									
Auction charges on Sales of Arms and Accoutrements returned by Volunteer Corps	1 0 0									
Passage of Mr. Hulin to Southampton ..	21 0 0									
Scab Act, 1874—Expenses	12 10 0									
Reward for picking up bag of Gunpowder	0 2 6									
Guarding wrecks	0 6 0									
Printing Widows' Pension Scheme ..	17 15 0									
Fifty Copies of Treatise on Hydrology of South Africa	17 14 5									
Printing report on Submarine Cable ..	5 3 4									
	— —	..	.	.	317	10	2			
Carried forward		31,712	18	1	251,492	14	9			

HEADS OF SERVICE.		Establishments. £	s.	d.	Exclusive of Establishments. £	s.	d.	TOTAL. £	s.	d.
Brought forward		31,712	18	1	251,492	14	9			
Telegraphic Service.										
Construction of Lines	£7,695 19 3									
Maintenance of Telegraphs	792 12 0	..	.	.	8,488	11	3			
Railways.										
Expropriation of Property	23 2 0									
Dock Line..	358 8 2									
New Passengers' Station..	107 1 0									
Eastern Province Railways and Surveys	96,376 14 1									
Western Province Railway and Surveys	82,391 5 11									
Wellington and Wynberg Railway Working	14,514 1 4	..	.	.	193,770	12	6			
Immigration.										
Introduction of Immigrants from Europe and St. Helena and Natives.. ..	.. . .	..	.	.	4 0	2	8			
Total Expenditure		31,712	18	1	454,232	1	2	485,944	19	3

Office of the Controller and Auditor-General.
Cape Town, 1st June, 1877.

C. ABERCROMBIE SMITH,
Controller and Auditor-General

EXPENDITURE on PUBLIC WORKS and RAILWAYS, authorized by Act of Parliament, during the half-year January to June, 1876.

SERVICE.	Amount.	Total.
CHIEF INSPECTOR OF PUBLIC WORKS.	£ s. d.	£ s. d.
East London Harbour Works	17,594 11 1	
Orange River Bridges	20,276 17 4	
		37,871 8 5
THE RAILWAY ENGINEER.		
(*a*) Western System:		
Section I. Wellington to Worcester	111,651 3 8	
„ II. Worcester to Beaufort West	152,303 4 5	
„ III. Malmesbury and Loop Line	31,743 0 8	
„ IV. Castle to the Docks	615 11 4	
		296,313 0 1
CHIEF RESIDENT ENGINEER, PORT ELIABETH.		
(*b*) Midland and North-Eastern System:		
Section I. Port Elizabeth to Bushman's River	34,114 18 11	
„ II. Bushman's River to Cradock	26,670 5 8	
„ III. Zwartkops to Graaff-Reinet	90,924 6 4	
„ IV. Graham's Town	20,560 15 5	
		172,270 6 4
CHIEF RESIDENT ENGINEER, EAST LONDON.		
(*c*) East London Railway System	.. . .	169,799 0 11
Total Expenditure ..	.. . .	676,244 15 9

C. ABERCROMBIE SMITH,
Controller and Auditor-General.

Control and Audit Office,
1st June, 1877

GENERAL ACCOUNT CURRENT of the Colony of the Cape of Good Hope, for the several Civil Commissioners, and the Crown Agents, on the

RECEIPTS.	PAGE.	AMOUNT.			TOTAL.		
Dr.		£	s.	d.	£	s.	d.
1875—Dec. 31.							
To Balance brought forward	201	..	.	.	472,946	2	0
„ Revenue, January to June, 1876	177	..	.	.	827,386	3	0
Items of Account.							
„ Stores issued—Chief Inspector of Public Works		3,697	7	0			
„ Ditto Railway Engineer		114,985	8	11			
„ Ditto Chief Resident Engineer, Port Elizabeth		58,122	3	10			
					176,804	19	9
„ Suspense distributed—Railway Engineer		66,368	0	6			
„ Ditto ditto Chief Resident Engineer, Port Elizabeth		..	.	.			
„ Ditto ditto ditto ditto, East London		..	.	.			
					66,368	0	6
„ Loans Raised		1,037,541	18	6			
„ Deposits Made		22,878	17	11			
„ Remittances		189,349	0	11			
„ Money Orders Issued		39,425	10	11			
„ Advances Repaid..		438,179	6	3			
					1,727,374	14	6
„ Drafts Outstanding on 30th June, and other Payments after 30th June included, per contra, as Final Payments		..	.	.	113,039	16	1
Total		..	.	.	3,383,918	15	10

PAYMENTS.	PAGE.	AMOUNT. £	s.	d.	TOTAL. £	s.	d.
Cr.							
(*a*) By Expenditure for 1875 (arrears)	195	..	.	.	485,044	19	3
(*b*) „ „ Ministerial Department of Colonial Secretary ..	76	275,183	6	1			
„ „ „ „ of Treasurer-General ..	110	116,316	17	7			
„ „ „ „ of Com. C. L.'& Pub. Works	153	220,250	3	9			
„ „ „ „ of Secretary for Native Affairs	162	12,581	5	11	624,331	13	4
(*c*) „ „ on Public Works under special Acts of Parliament ..	197	..	..	.	676,244	15	9
ITEMS OF ACCOUNT.							
„ Stores Expenditure, Chief Inspec. of Pub. Works (Vide Vote 59½)	130						
„ „ „ Railway Engineer		77,026	0	4			
„ „ „ Chief Resident Engineer, Port Elizabeth		181,103	13	0	258,129	13	4
„ Suspense Expenditure, Railway Engineer		41,701	7	7			
„ „ „ Chief Resident Engineer, Port Elizabeth		13,706	5	8			
„ „ „ „ „ „ East London		1,758	8	0	57,166	1	3
„ Advances made (arrears)		79,229	12	11			
„ Remittances to Crown Agents (arrears)		5	11	5			
„ „ between Chests „		26,458	5	7			
„ „ „ Stations „		493	16	0			
„ Money Orders Paid „		11,065	14	6			
„ Deposits Repaid „		3	2	6	117,256	2	11
„ Advances made (current)		14,990	4	3			
„ Remittances between Chests (current)		118,677	1	5			
„ Money Orders Paid „		30,606	8	6			
„ Deposits Repaid „		20,012	2	1	184,285	16	3
CROWN AGENTS' ITEMS OF ACCOUNT.							
„ Advances made and Deposits repaid..		9,287	1	1			
„ Loans Repaid (arrears)		100	0	0			
„ Temporary Loans Repaid		112,000	0	0			
„ Remittances to Treasury		64,612	4	11			
„ Money Orders (balance on transactions)		8,902	17	7	194,902	3	7
„ Balances on 30th June, 1876:							
In Treasury	200	148,980	4	9			
Divisional Chests		147,669	9	4			
Crown Agents	201	489,007	16	1	785,657	10	2
Total		..	.	.	3,383,918	15	10

STATEMENT of BALANCES in the hands of the TREASURER-GENERAL, the on the 31st December, 1875,

ACCOUNTANTS.	Total Balance on 31st December, 1875.			Balances on 30th June, 1876.						Total Balance on 30th June, 1876.		
				Cash.			Vouchers.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
WESTERN DIVISIONS.												
The Treasurer..	122,276	5	11	125,452	8	6	23,527	16	3	148,980	4	9
The Civil Commissioner,—												
Bredasdorp	316	1	7	87	10	4	..	.	.	87	10	4
Beaufort West	3,051	7	8	..	.	.	378	2	8	378	2	8
Caledon	613	16	7	..	.	.	..	.	.	..	.	.
Clanwilliam	672	1	5	282	3	11	..	.	.	282	3	11
Calvinia	1,813	18	9	137	17	7	21	19	10	159	17	5
Fraserburg	2,300	7	4	1,175	5	10	5	3	9	1,180	9	7
George	3,697	19	0	586	19	4	..	.	.	586	19	4
Knysna	600	0	1	375	4	5	1	7	0	376	11	5
Malmesbury	982	12	10	..	.	.	3	6	0	3	6	0
Mossel Bay	7,469	2	9	..	.	.	6	0	8	6	0	8
Namaqualand..	1,682	7	10	234	10	2	273	2	10	507	13	0
Oudtshoorn	1,135	4	2	8	3	9	..	.	.	8	3	9
Piquetberg	235	7	11	570	9	4	..	.	.	570	9	4
Paarl	1,940	8	1	..	.	.	2	13	7	2	13	7
Prince Albert..	2,176	19	0	380	6	4	8	17	7	389	3	11
Robertson	1,246	3	7	313	8	9	727	3	10	1,040	12	7
Riversdale	338	7	6	355	1	4	..	.	.	355	1	4
Stellenbosch	445	13	3	..	.	.	..	.	.	..	.	.
Swellendam	700	0	2	..	.	.	15	0	0	15	0	0
Tulbagh	1,120	13	1	0	10	0	..	.	.	0	10	0
Victoria West..	15,199	15	4	..	.	.	3,301	5	10	3,301	5	10
Worcester	2,447	14	5	..	.	.	..	.	.	..	.	.
Cape Division	515	16	7	..	.	.	..	.	.	..	.	.
Simon's Town Chest	..	.	.	488	0	0	..	.	.	488	0	0
Crown Agents, England	13,726	12	10	489,007	16	1	..	.	.	489,007	16	1
Carried forward ..	186,704	17	8	619,455	15	8	28,271	19	10	647,727	15	6

DIVISIONS.	Total Balances			Balances on 30th June, 1876.						Total Balance on 30th June, 1876.		
				Cash.			Vouchers.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward ..	186,704	17	8	619,455	15	8	28,271	19	10	647,727	15	6
EASTERN DIVISIONS.												
The Civil Commissioner,—												
Albany	15,886	14	11	52	6	4	4,491	14	1	4,544	0	5
Albert	1,798	4	1	7	17	11	5	5	0	13	2	11
Alexandria	351	7	1	176	19	7	..	.	.	176	19	7
Aliwal North	1,610	14	2	59	1	5	25	0	0	84	1	5
Bathurst	4,835	11	1	945	13	3	3,248	0	6	4,193	13	9
Bedford	1,079	11	6	14	13	7	1	13	0	16	6	7
Colesberg	2,891	0	1	1,240	12	1	55	13	10	1,296	5	11
Cradock	2,236	16	6	..	.	.	..	17	0	..	17	0
East London	59,907	7	11	45	15	2	441	16	5	487	11	7
Fort Beaufort	3,028	1	9	..	.	.	1,374	17	0	1,374	17	0
Graaff-Reinet	2,213	16	6	..	.	.	4	0	0	4	0	0
Humansdorp	1,605	18	8	357	16	11	6	3	0	363	19	11
Hope Town	3,380	13	6	..	.	.	16	12	0	16	12	0
King William's Town ..	7,889	2	10	..	.	.	2,734	17	2	2,734	17	2
Middelburg	850	10	5	..	.	.	..	.	.	..	.	.
Murraysburg	173	16	7	..	.	.	..	.	.	..	.	.
Peddie	888	0	3	249	11	3	21	10	4	271	1	7
Port Elizabeth	151,987	19	2	..	.	.	120,005	1	7	120,005	1	7
Queen's Town	7,375	17	2	8	0	11	174	1	1	182	2	0
Richmond	4,318	6	1	5	4	10	97	0	0	102	4	10
Somerset East	2,138	17	1	..	.	.	3	13	9	3	13	9
Stockenstrom	677	2	11	352	5	0	2	11	4	354	16	4
Uitenhage	1,693	12	7	..	.	.	..	.	.	..	.	.
Victoria East	1,060	8	7	63	17	5	8	17	9	72	15	2
Wodehouse	4,427	5	7	..	.	.	59	8	11	59	8	11
Total	471,011	14	8	623,035	11	4	161,050	13	7	784,086	4	11
Add deficiencies in the following Chests:												
Alexandria and Colesberg ..	1,934	8	2	..	.	.	762	18	4	762	18	4
Balance in hand—Railways and Telegraphs and P. M. General	..	.	.	808	6	11	..	.	.	808	6	11
Total ..	472,946	2	10	623,843	18	3	161,813	11	11	785,657	10	2

ACCOUNT CURRENT EMBRACING A STATEMENT

OF THE

REVENUE AND EXPENDITURE

OF

BASUTOLAND

FOR THE

HALF YEAR ENDING 30TH JUNE, 1876.

REVENUE.	AMOUNT. £	s.	d.	TOTAL. £	s.	d.
To Balance on 1st January, 1876:—						
In Chest	11,295	1	1			
In Treasury	13,956	18	7			
				25,251	19	8
„ Hut Tax	3,933	10	0			
„ Licenses	764	0	0			
„ Fines and Forfeitures	99	4	6			
„ Marriage Registry	11	2	6			
„ Grain Passes	18	3	0			
„ Transfer of Licenses	0	15	0			
„ Sale of Unclaimed Stock	105	14	5			
„ Sale of Government Property	37	10	0			
				4,969	19	5
				30,221	19	1

Control and Audit Office, 6th June, 1877.

EXPENDITURE.	ARREARS, 1875. £	s.	d.	CURRENT, 1876. £	s	d	TOTAL. £	s.	d
By Governor's Agent's Department..	128	8	7	468	13	5	597	2	0
„ Judicial Districts Courts..	229	3	8	1,247	14	0	1,476	17	8
„ Medical	16	13	4	125	0	0	141	13	4
„ Police and Gaols	214	16	6	216	4	6	431	1	0
„ Border Department	654	6	4	712	10	8	1,366	17	0
„ Education	..	.	.	..	.	.	..	.	.
„ Post Office	13	10	0	10	5	0	23	15	0
Exclusive of Establishments.									
„ Revenue Services	1,073	1	3	39	7	0	1,112	8	3
„ Administration of Justice	..	.	.	0	12	0	0	12	0
„ Education	281	10	0	872	11	8	1,154	1	8
„ Hospitals	2	17	3	..	.	.	2	17	3
„ Police and Gaols	70	19	0	66	13	8	137	12	8
„ Rent	..	.	.	1	0	0	1	0	0
„ Transport	176	17	9	6	13	6	183	11	3
„ Conveyance of Mails	29	1	0	75	0	0	104	1	0
„ Works and Buildings	10	8	6	1	9	0	11	17	6
„ Roads and Bridges	453	9	6	309	14	10	763	4	4
„ Miscellaneous	31	14	8	26	12	6	58	7	2
„ Border Department	70	0	0	..	.	.	70	0	0
„ Sums Refunded	..	.	.	..	.	.	..	.	.
„ Special Payments..	7	16	0	..	.	.	7	16	0
							7,644	15	1
„ Balance on 30th June, 1876:—									
In Chest	..	.	.	2,869	15	0			
In Treasury*	..	.	.	19,707	9	0			
							22,577	4	0
							30,221	19	1

* This amount disagrees with the Treasury Balance shown on 30th June, 1876, in the Governor's Agent's Cash Account by £1,087 9s. 5d., being £872 11s. 8d. Current Educational Expenditure, and £214 17s. 9d. Arrear Payments made by Treasury on behalf of Governor's Agent, not taken credit for in Basutoland Cash Account until after 30th June, 1876, but included in this Account.

C. ABERCROMBIE SMITH,
Controller and Auditor-General.

SUMMARY OF THE ESTABLISHMENT, HALF-YEAR—JANUARY TO JUNE, 1876.

	EXPENDITURE.		
	£	s.	d.
Arrears, 1875	485,944	19	3
Ministerial Department Colonial Secretary	275,183	6	1
Do do. Treasurer-General	116,316	17	7
Do. do. Commissioner of Crown Lands and Public Works	220,250	3	9
Do. do. Secretary for Native Affairs	12,581	5	11
Public Works under Special Acts of Parliament	676,244	15	9
	£1,786,521	8	4

SUMMARY of the EXPENDITURE of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876, exclusive of *Expenditure on Public Works under Acts of Parliament.

MINISTERIAL DIVISION.		EXPENDITURE.		
		£	s.	d.
Colonial Secretary	No. I.	275,183	6	1
Treasurer-General	„ II.	116,316	17	7
Commissioner of Crown Lands and Public Works	„ III.	*220,250	3	9
Secretary for Native Affairs	„ IV.	12,581	5	11
		£624,331	13	4

For which see page xlix.

STATEMENT of the EXPENDITURE of the Cape of Good Hope chargeable to the Period from 1st January to 30th June, 1876.

MINISTERIAL DIVISION No. 1.

VOTE.	SERVICE.	EXPENDITURE. £ s. d.
1	His Excellency the Governor	3,435 6 3
2	„ „ „ High Commissioner	500 0 0
3	Colonial Secretary and Convict Department	3,163 9 0
4	Convict Maintenance and Discipline	15,722 16 2
5	Transport of Ministers	.. . .
	JUDICIAL ESTABLISHMENTS.	
6	Attorney-General	853 6 4
7	Supreme and Eastern Districts Courts	7,361 1 8
8	Solicitor-General	395 0 0
9	Divisional Courts	16,873 8 5
10	Administration of Justice	4,680 17 7
11	Rent	931 17 11
12	Transport	1,932 7 0
	POLICE AND GAOLS.	
13	Establishments	25,018 15 0
14	Exclusive of Establishments	12,493 2 10
15	Rent	528 17 11
16	Transport	1,203 14 10
	MEDICAL.	
17	Medical Department	7,331 15 0
18	Hospitals	15,514 16 2
19	Rent	25 0 0
20	Transport	250 17 9
21	Public Worship	7,431 2 10
22	Colonial Defence	986 5 7
23	Miscellaneous Services	8,388 12 1
24	Parliamentary Election Expenses	731 7 11
25	Controller and Auditor-General	3,301 7 2
26	Registrar of Deeds	1,275 3 6
27	Postmaster-General	54,713 4 6
28	Education Establishments	1,173 1 4
29	„ Exclusive of Establishments	17,746 16 10
30	„ Border Department	3,599 11 5
31	„ Graaff-Reinet College	200 0 0
32	„ Rent	37 10 0
33	„ Transport	102 10 0
34	Legislative Council	1,933 7 8
35	House of Assembly	7,258 14 9
36	Frontier Armed and Mounted Police	47,360 10 8
37	High Sheriff	727 10 0
		£275,183 6 1

STATEMENT of the EXPENDITURE of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876.

MINISTERIAL DIVISION No. III.

VOTE.	SERVICE.	EXPENDITURE. £ s. d.
38	Treasury and Stamp Branch	2,533 16 4
39	Inspector of Chests	500 0 0
40	Civil Commissioners	9,060 4 2
41	Rent	699 1 8
42	Transport	62 2 9
43	Loans repaid	11,000 0 0
44	Interest and Commission	64,757 8 6
45	Repayment of Transfer and other Dues	1,283 8 6
46	Crown Agents	293 1 2
47	Pensions	9,834 4 6
47½	Savings Banks	.. . .
48	Pensions, Act No. 1 of 1872	1,275 0 0
49	Revenue Services	289 1 1
50	Customs Expenditure	11,031 . 0 3
51	Customs Refunds	3,698 8 8
		£116,316 17 7

STATEMENT of the EXPENDITURE of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876, exclusive of * Expenditure on Public Works under Acts of Parliament.

MINISTERIAL DIVISION No. III.

VOTE.	SERVICE.	EXPENDITURE. £ s. d.
52	Commissioner of Crown Lands and Public Works Department..	1,803 7 5
53	Port Office and Harbour Department *	3,115 17 10
54	Immigration	16,239 17 5
55	Miscellaneous Services	1,263 2 3
55½	Special Services not provided for	142 1 0
	OTHER ACCOUNTING OFFICERS.	
56	Chief Inspector of Public Works' Department	5,241 11 11
57	Works and Buildings..	29,595 18 11
58	Roads and Bridges	42,427 2 4
59	Miscellaneous Services	95 15 1
59½	Stores required for General Purposes	904 18 0
60	Surveyor-General's Department	2,522 19 9
61	Miscellaneous Services	6,001 14 1
62	Allowance on Sale or Lease of Crown Lands	99 12 0
63	Railway Engineers' Department	2,176 1 6
64	„ „ Working Department	1,752 4 1
65	„ „ Working and Maintenance	44,476 0 3
65½	Resident Engineer, Port Elizabeth, Working and Maintenance	20,024 9 0
66	Telegraph Department	6,000 12 0
67	Maintenance	4,836 13 7
67½	Construction	30,030 5 4
		£220,250 3 9

* For which see page xlix.

STATEMENT of the EXPENDITURE of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876.

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MINISTERIAL DIVISION No. IV.

VOTE.	SERVICE.	EXPENDITURE.
		£ s. d.
68	Department of the Secretary for Native Affairs	1,387 7 1
69	Border Department	9,390 11 2
70	Border Department under Act 3 of 1865	1,803 7 8
		£12,581 5 11

STATEMENT of the EXPENDITURE of Basutoland, chargeable to the Period from 1st January to 30th June, 1876.

VOTE.	SERVICE.	EXPENDITURE. £ s. d.
I.	Governor's Agent Establishment	611 11 9
II.	Judicial Courts	1,497 4 2
III.	Medical	150 0 0
IV.	Police and Gaols	258 0 0
V.	Border Department	860 7 8
VI.	Education	
VII.	Post Office	23 10 0
VIII.	Revenue Services	379 4 6
IX.	Administration of Justice	0 12 0
X.	Education	914 2 2
XI.	Hospitals	1 14 6
XII.	Police and Gaols	141 9 2
XIII.	Rent	1 0 0
XIV.	Transport	12 8 6
XV.	Conveyance of Mails	86 5 0
XVI.	Works and Buildings	1 9 0
XVII.	Roads and Bridges	310 3 4
XVIII.	Miscellaneous	39 2 6
XIX.	Border Department	168 4 0
XX.	Sums Refunded	7 6 8
XXI.	Special Payments	36 19 6
		£5,500 14 3

Summary of the Comparative Statements of the Estimated and Actual Expenditure of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876, exclusive of Expenditure on Public Works under Acts of Parliament.

MINISTERIAL DIVISION.	GRANTS.	EXPENDITURES.	SURPLUSES.	DEFICITS.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Colonial Secretary .. .. No. I.	279,728 13 1	275,183 6 1	17,832 1 10	13,286 14 10
Treasurer-General .. .. „ II.	99,506 10 0	116,316 17 7	2,417 15 10	19,228 3 5
Commissioner of Crown Lands and Public Works .. .. .. „ III.	198,158 17 0	220,250 3 9	35,240 14 6	57,332 1 3
Secretary for Native Affairs .. „ IV.	11,032 10 0	12,581 5 11	696 12 4	2,245 8 3
£	588,426 10 1	624·331 13 4	56,187 4 6	92,092 7 9

Net Deficit .. .. .. £35,905 3·3

* For which see Page xlix.

COMPARATIVE STATEMENT of the Estimated and Actual Expenditure of the Cape of Good Hope, chargeable to the period from 1st January to 30th June, 1876.

MINISTERIAL DIVISION No. I.

VOTE.	SERVICE.	GRANT.	EXPENDITURE.	SURPLUS.	DEFICIT.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	His Excellency the Governor	3,660 0 0	3,435 6 3	224 13 9	.. . .
2	„ „ High Commissioner ..	500 0 0	500 0 0	.. . .	.. . .
3	Colonial Secretary and Convict Dept.	2,930 0 0	3,163 9 0	.. . .	233 9 0
4	Convict Maintenance and Discipline ..	14,819 3 1	15,722 16 2	.. . .	903 13 1
5	Transport of Ministers	500 0 0	.. . .	500 0 0	.. . .
	JUDICIAL ESTABLISHMENTS.				
6	Attorney-General	845 0 0	853 6 4	.. . .	8 6 4
7	Supreme and Eastern Districts Courts	7,493 10 0	7,361 1 8	132 8 4	.. . .
8	Solicitor-General	400 0 0	395 0 0	5 0 0	.. . .
9	Divisional Courts	16,995 0 0	16,873 8 5	121 11 7	.. . .
10	Administration of Justice	5,000 0 0	4,680 17 7	319 2 5	.. . .
11	Rent	1,064 0 0	931 17 11	132 2 1	.. . .
12	Transport	1,550 0 0	1,932 7 0	.. . .	382 7 0
	POLICE AND GAOLS.				
13	Establishments	27,382 0 0	25,018 15 0	2,363 5 0	.. . .
14	Exclusive of Establishments	10,970 0 0	12,493 2 10	.. . .	1,523 2 10
15	Rent	250 0 0	528 17 11	.. . .	278 17 11
16	Transport	1,385 0 0	1,203 14 10	181 5 2	.. . .
	MEDICAL.				
17	Medical Department	7,631 0 0	7,331 15 0	299 5 0	.. . .
18	Hospitals	14,850 0 0	15,514 16 2	.. . .	664 16 2
19	Rent	25 0 0	25 0 0	.. . .	.. . .
20	Transport	250 0 0	250 17 9	.. . .	0 17 9
21	Public Worship	8,030 0 0	7,431 2 10	598 17 2	.. . .
22	Colonial Defence	11,975 0 0	986 5 7	10,988 14 5	.. . .
23	Miscellaneous Services	7,410 0 0	8,388 12 1	.. . .	978 12 1
24	Parliamentary Election Expenses ..	397 10 0	731 7 11	.. . .	333 17 11
25	Controller and Auditor-General ..	2,466 10 0	3,301 7 2	.. . .	834 17 2
26	Registrar of Deeds	1,330 0 0	1,275 3 6	54 16 6	.. . .
27	Postmaster-General	52,149 10 0	54,713 4 6	.. . .	2,563 14 6
28	Education Establishments	2,050 0 0	1,173 1 4	876 18 8	.. . .
29	„ Exclusive of Establishments	18,624 0 0	17,746 16 10	877 3 2	.. . .
30	„ Border Department ..	3,612 10 0	3,599 11 5	12 18 7	.. . .
31	„ Graaff-Reinet College ..	200 0 0	200 0 0	.. . .	.. . .
32	„ Rent	50 0 0	37 10 0	12 10 0	.. . .
33	„ Transport	215 0 0	102 10 0	112 10 0	.. . .
34	Legislative Council	1,747 10 0	1,933 7 8	.. . .	185 17 8
35	House of Assembly	4,675 0 0	7,258 14 9	.. . .	2,583 14 8
36	Frontier Armed and Mounted Police ..	45,550 0 0	47,360 10 8	.. . .	1,810 10 8
37	High Sheriff	746 10 0	727 10 0	19 0 0	.. . .
	£	279,728 13 1	275,183 6 1	17,832 1 10	13,286 14 10
	Net Surplus			£4,545 7 0	

C. ABERCROMBIE SMITH, Controller and Auditor-General.

Office of the Controller and Auditor-General,
Cape Town, 3rd April, 1877.

COMPARATIVE STATEMENT of the ESTIMATED and ACTUAL EXPENDITURE of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876.

MINISTERIAL DIVISION No. II.

VOTE.	SERVICE.	GRANT.	EXPENDITURE.	SURPLUS.	DEFICIT.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
38	Treasury and Stamp Branch	1,988 10 0	2,533 16 4	.. . .	545 6 4
39	Inspector of Chests	507 10 0	500 0 0	7 10 0	.. . .
40	Civil Commissioners	9,813 0 0	9,060 4 2	752 15 10	.. . .
41	Rent	905 0 0	699 1 8	205 18 4	.. . .
42	Transport	200 0 0	62 2 9	137 17 3	.. . .
43	Loans repaid	3,492 0 0	11,000 0 0	.. . .	7,508 0 0
44	Interest and Commission	55,000 0 0	64,757 8 6	.. . .	9,757 8 6
45	Repayment of Transfer and other Dues	1,283 8 6	1,283 8 6	.. . .	.. . .
46	Crown Agents	230 0 0	293 1 2	.. . .	63 1 2
47	Pensions	10,912 0 0	9,834 4 6	1,977 15 6	.. . .
47½	Savings Banks	.. . .	.. . .	.. . .	.. . .
48	Pensions, Act No. 1 of 1872	1,275 0 0	1,275 0 0	.. . .	.. . .
49	Revenue Services	525 0 0	289 1 1	235 18 11	.. . .
50	Customs Expenditure	10,433 10 0	11,031 0 3	.. . .	597 10 3
51	Customs Refunds	2,941 11 6	3,698 8 8	.. . .	756 17 2
		£99,506 10 0	116,316 17 7	2,417 15 10	19,228 3 5
	Net Deficit				£16,810 7 7

C. ABERCROMBIE SMITH, Controller and Auditor-General.

Office of The Controller and Auditor-General,
Cape Town, 10th April, 1877.

COMPARATIVE STATEMENT of the ESTIMATED and ACTUAL EXPENDITURE of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876, *exclusive of Expenditure on Public Works under Acts of Parliament.*

MINISTERIAL DIVISION No. III.

VOTE.	SERVICE.	GRANT. £ s. d.	EXPENDITURE. £ s. d.	SURPLUS. £ s. d.	DEFICIT. £ s. d.
52	Commissioner of Crown Lands and Public Works Department	1,732 10 0	1,803 7 5	.. . .	70 17 5
53	Port Office and Harbour Department	3,430 10 0	3,115 17 10	314 12 2	.. . .
54	Immigration	37,500 0 0	16,239 17 5	21,260 2 7	.. . .
55	Miscellaneous Services	1,000 0 0	1,263 2 3	.. . .	263 2 3
55½	Special Services not provided for ..	.. . .	42 1 0	.. . .	42 1 0
	OTHER ACCOUNTING OFFICERS.				
56	Chief Inspector of Public Works Dept.	6,009 10 0	5,241 11 11	767 18 1	.. . .
57	Works and Buildings	28,794 0 0	29,595 18 11	.. . .	801 18 11
58	Roads and Bridges	50,702 0 0	42,427 2 4	8,274 17 8	.. . .
59	Miscellaneous Services..	150 0 0	95 15 1	54 4 11	.. . .
59½	Stores required for General Purposes	3,697 7 0	904 18 0	2,792 9 0	.. . .
60	Surveyor-General's Department ..	2,628 0 0	2,522 19 9	105 0 3	.. . .
61	Miscellaneous Services	7,350 0 0	6,001 14 1	1,348 5 11	.. . .
62	Allowance on Sale or Lease of Crown Lands	125 0 0	99 12 0	25 8 0	.. . .
63	Railway Engineers' Department ..	1,890 0 0	2,176 1 6	.. . .	286 1 6
64	,, ,, Working Dept. ..	2,050 0 0	1,752 4 1	297 15 11	.. . .
65	,, ,, Working & Maintenance	41,143 0 0	45,476 0 3	.. . .	4,333 0 3
65½	Resident Engineer, Port Elizabeth, Working and Maintenance	.. . .	20,624 9 0	.. . .	20,624 9 0
66	Telegraph Department	5,457 0 0	6,000 12 0	.. . .	543 12 0
67	Maintenance	4,500 0 0	4,836 13 7	.. . .	336 13 7
67½	Construction	.. . .	30,030 5 4	.. . .	30,030 5 4
	£	198,158 17 0	220,250 3 9	35,240 14 6	57,332 1 3

Net Deficit £22,091 6 9

C. ABERCROMBIE SMITH, Controller and Auditor-General.

Office of the Controller and Auditor-General,
Cape Town, 17th May, 1877.

COMPARATIVE STATEMENT of the Estimated and Actual Expenditure of the Cape of Good Hope, chargeable to the Period from 1st January to 30th June, 1876.

MINISTERIAL DIVISION NO. IV.

VOTE.	SERVICE.	GRANT.	EXPENDITURE.	SURPLUS.	DEFICIT.
		£ s. d.	£ s. d.	£ s. d	£ s. d.
68	Department of the Secretary for Native Affairs..	760 0 0	1,387 7 1	.. . .	627 7 1
69	Border Department	7,772 10 0	9,390 11 2	.. . .	1,618 1 2
70	Border Department under Act 3 of 1865 ..	2,500 0 0	1,803 7 8	696 12 4	.. . .
	£	11,032 10 0	12,581 5 11	696 12 4	2,245 8 3
	Nett Deficit				£1,548 15 11

C. ABERCROMBIE SMITH, Controller and Auditor-General.

Office of the Controller and Auditor-General,
Cape Town, 15th May, 1877.

COMPARATIVE STATEMENT of the Estimated and Actual Expenditure of Basutoland, chargeable to the Period from 1st January to 30th June, 1876.

VOTE.	SERVICE.	GRANT.	EXPENDITURE.	SURPLUS.	DEFICIT.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.	Governor's Agent Establishment ..	720 10 0	611 11 9	108 18 3	.. . .
II.	Judicial Courts	1,497 0 0	1,497 4 0	.. . .	0 4 0
III.	Medical	183 0 0	150 0 0	33 0 0	.. . .
IV.	Police and Gaols	386 0 0	258 0 0	128 0 0	.. . .
V.	Border Department	1,787 0 0	860 7 8	926 12 4	.. . .
VI.	Education	.. . .	.. . .	.. . .	.. . .
VII.	Post Office	25 0 0	23 10 0	1 10 0	.. . .
VIII.	Revenue Services	300 0 0	379 4 6	.. . .	79 4 6
IX.	Administration of Justice	27 10 0	0 12 0	26 18 0	.. . .
X.	Education	1,630 0 0	914 2 2	715 17 10	.. . .
XI.	Hospitals	210 0 0	1 14 6	208 5 6	.. . .
XII.	Police and Gaols	97 10 0	141 9 2	.. . .	43 19 2
XIII.	Rent	3 0 0	1 0 0	2 0 0	.. . .
XIV.	Transport	180 0 0	12 8 6	167 11 6	.. . .
XV.	Conveyance of Mails	121 10 0	86 5 0	35 5 0	.. . .
XVI.	Works and Buildings	600 0 0	1 9 0	598 11 0	.. . .
XVII.	Roads and Bridges	500 0 0	310 3 4	189 16 8	.. . .
XVIII.	Miscellaneous	92 10 0	39 2 6	53 7 6	.. . .
XIX.	Border Department	670 0 0	168 4 0	501 16 0	.. . .
XX.	Sums Refunded	20 5 0	7 6 8	12 18 4	.. . .
XXI.	Special Payments	25 0 0	36 19 6	.. . .	11 19 6
	£	9,075 15 0	5,500 14 3	3,710 7 11	135 7 2
	Net Surplus			.. £3575 0 9	

C. ABERCROMBIE SMITH, Controller and Auditor-General.

Control and Audit Office, 30th April, 1877.